

2008

Connecticut Income Tax Booklet

This booklet contains information about filing Form CT-1040EZ electronically or by paper.

See Page T2 for more information and assistance in selecting the best filing method for you.

Enhanced electronic filing methods are now available through the Taxpayer Service Center (TSC).

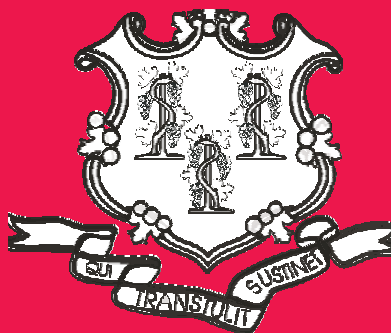
**ELECTRONIC
FILING
OPTIONS
and
FORM
CT-1040EZ**



www.ct.gov/DRS

Benefits of electronic filing:

- Refunds issued in 4 days
- Confidential filing 24 hours a day
- No calculations necessary
- Immediate proof of filing
- Optional direct deposit of refund
- Optional direct payment of tax



Visit our website at **www.ct.gov/DRS** for additional tax information and filing options.

Electronic filing on the TSC is available starting January 16, 2009.

File by Internet

Use our **free** and **secure** **Taxpayer Service Center (TSC)** to file your Connecticut income tax return (**Form CT-1040** or **Form CT-1040NR/PY**) over the Internet. If you are eligible to file **Form CT-1040EZ**, choose the Form CT-1040 option. No paper return or worksheet is required.

The **TSC** enables you to use your computer to electronically file your Connecticut income tax return. To learn more about the **TSC**, visit the Department of Revenue Services (DRS) website:



www.ct.gov/DRS

You are eligible to file your 2008 Connecticut income tax return over the Internet 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 3 for information on 2008 filing status options.

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

- You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld;
- You are **not** filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your tax return; **and**
- You are not filing **Form CT-1040CRC**, *Claim of Right Credit*.

File by Telephone

File your Connecticut income tax return using your touch-tone telephone. It's fast and easy! Just fill in our simple Connecticut Telefile Tax Return.



You are eligible to *Telefile* your 2008 Connecticut income tax return if all 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 *What's New* section on Page 3 for information on 2008 filing status options;
- You (and your spouse if filing a joint return) were a Connecticut resident for the entire 2008 taxable year;
- You have no more than seven W-2 or 1099 forms that show Connecticut income tax withheld;
- Your only Connecticut modification to federal adjusted gross income is a federally taxable refund of state and local income taxes;
- Your name and address have not changed. However, if your name or address have changed, contact the DRS Registration Unit at 860-297-4962 (during business hours) one day prior to *Telefiling*; **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-8379**, *Nonobligated Spouse Claim*, with your tax return;
- You are claiming credit for income taxes paid to a qualifying jurisdiction;
- You are filing **Form CT-1040CRC**, *Claim of Right Credit*;
- You have a federal alternative minimum tax liability; **or**
- You are claiming an adjusted net Connecticut minimum tax credit.

If you are not eligible to *Telefile*, you may qualify to file electronically using the **TSC.**

See *File by Internet*, at left.

To obtain a paper return, see *Forms and Publications* on the back cover of this booklet.

Steps to Electronically File

Step 1

Complete your federal income tax return.

Step 2

Enter either the four-digit PIN assigned to you by DRS or your prior year federal adjusted gross income.

If you use the *TSC*, you are prompted to press 1 to enter your PIN or 2 to enter last year's federal adjusted gross income in place of your PIN. When you access the *TSC*, you will be advised where to find your PIN.

For help, visit the DRS website at www.ct.gov/DRS or call 1-800-382-9463 (Connecticut calls outside the Greater Hartford area only) or 860-297-5962 (from anywhere) for prerecorded information.

Step 3

Gather all your W-2 and 1099 forms. Generally, you will receive these forms on or before January 31. You will be asked for the Federal Employer Identification Number and Connecticut income tax withheld as shown on this sample W-2.

Enter the number from Box b in Column B of the Telefile Tax Return.

| | | |
|--|-------------------------------------|--------------------------------|
| 22222 | a Employee's social security number | OMB No. 1545-0008 |
| b Employer identification number (EIN) XX-XXXXXXX | 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| c Employer's name, address, and ZIP code | 3 Social security wages | 4 Social security tax withheld |
| D Control number | 5 Medicare wages and tips | 6 Medicare tax withheld |
| e Employee's first name and initial | 7 Social security tips | 8 Allocated tips |
| f Employee's address and ZIP code | 9 Advance EIC payment | 10 Dependent care benefits |
| 15 State Employer's state ID number CT | 11 Nonqualified plans | 12a |
| 16 State wages, tips, etc. XXX.00 | 12b | 12c |
| 17 State income tax XXX.00 | 12d | 12e |
| 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

Form **W-2 Wage and Tax Statement** 2008 Department of the Treasury - Internal Revenue Service
Copy 1 - For State, City, or Local Tax Department

Box 15 must show CT to be claimed as Connecticut withholding.

Enter the amount from Box 17 (in whole dollars) in Column C of the Telefile Tax Return.

Step 4

Round off all amounts to the nearest whole dollar. Round to the next lowest dollar all amounts that include 1 through 49 cents. Round to the next highest dollar all amounts that include 50 through 99 cents. The *TSC* accepts only whole dollar entries.


Step 5

Expecting a refund? Receive it faster by selecting direct deposit. You will be asked for the routing number and account number as shown on this sample check.

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

Step 6

Expecting to owe tax? There are three options available to pay your Connecticut income tax.

- Use our **direct payment** system.  **Direct Payment**
Have the amount of tax due automatically withdrawn from your bank account. This option is **only** available at the time of filing.

- Pay by **credit card** or **debit card**.



After filing, call toll-free:
1-800-2PAY-TAX (1-800-272-9829); or

Visit: www.officialpayments.com

A 2.49% convenience fee will be charged by the credit card service provider.

- Mail your **check** with the *2008 Payment Voucher*. DRS may submit your check to your bank electronically. Payment is due on or before **April 15, 2009**.

Step 7

File by telephone. Fill in Items 1 and 3 through 10 of the *Connecticut Telefile Tax Return* before you call the *Telefile* number.

File by Internet. If you are going to file Forms CT-1040, CT-1040EZ, or CT-1040NR/PY over the Internet, go to www.ct.gov/DRS and click on *TSC* to file your tax return.

Step 8

Record the confirmation number. Once you officially submit the return, you should receive a confirmation number at the end of the filing. This number is your official acknowledgment that your Connecticut income tax return has been filed.

Step 9

Keep your completed Connecticut income tax return, W-2 forms, and other tax statements for your records. Do not mail the return to the Department of Revenue Services.

Connecticut Telefile Tax Return

Use your telephone to file. Do not mail.

2008
Telefile

Your Name(s)

Quick Start Checklist!

- Complete federal return.
- Fill in Items 1 through 10.
- Call **860-289-4829**.

1A. **Your Social Security Number** - -

1B. **Spouse's Social Security Number** (if filing a joint return) - -

2. **Personal Identification Number (PIN)** or
If you can not locate your PIN, see Page T6.

Prior year adjusted gross income _____

3. **Filing Status:** Confirm your filing status. See *Filing Status* on Page T6. *Telefile* will provide your 2007 filing status.

- | | |
|--|--|
| <input type="checkbox"/> Single | <input type="checkbox"/> Filing jointly for federal and Connecticut |
| <input type="checkbox"/> Head of household | <input type="checkbox"/> Filing jointly for Connecticut only |
| <input type="checkbox"/> Qualifying widow(er) with dependent child | <input type="checkbox"/> Filing separately for federal and Connecticut |
| | <input type="checkbox"/> Filing separately for Connecticut only |

4. **Federal adjusted gross income (AGI)** from your federal Form 1040EZ, Line 4; Form 1040A, Line 21; or Form 1040, Line 37..... 4. .00

5. Check the box to indicate the form used to file your 2008 federal return. 1040EZ 1040A 1040
Refunds of state and local income taxes: Enter "0" here if your 2008 federal return is a Form 1040EZ or Form 1040A. If you filed federal Form 1040, enter the amount reported on federal Form 1040, Line 10. 5. .00

6. Enter the total number of W-2 forms and any 1099 forms (maximum of seven) showing Connecticut income tax withholding. 6.

7. Enter the Federal Employer Identification Number and Connecticut income tax withheld for each W-2 form or 1099 form included in Item 6. See instructions on Page T6.

| Column A W-2 or 1099 | Column B Federal Employer ID Number From W-2 or 1099 Forms | Column C Connecticut Income Tax Withheld |
|-------------------------|--|---|
| 1st | <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | .00 |
| 2nd | <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | .00 |
| 3rd | <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | .00 |
| 4th | <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | .00 |
| 5th | <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | .00 |
| 6th | <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | .00 |
| 7th | <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | .00 |

8. Enter total amount of property taxes paid to your town on:
See instructions on Page T6.

| | | |
|---|---|---|
| Auto 1 | Auto 2 (See instructions.) | Primary Residence (Total of all installments) |
| 8A <input style="width: 100px;" type="text"/> .00 | 8B <input style="width: 100px;" type="text"/> .00 | 8C <input style="width: 100px;" type="text"/> .00 |

9. **Individual use tax:** See instructions on Page T7.
Enter the individual use tax due if you purchased taxable goods or services and did not pay Connecticut sales tax on the purchase. If none enter "0." 9. .00

10. **Want your refund directly deposited or your tax due automatically withdrawn?**
Fill in Items 10A, 10B, and 10C (and 10D for direct payment).

10A. Account Type 10B. Routing Number

1 - Checking 10C. Account Number

2 - Savings

Complete Item 10D only if you want your tax due withdrawn at a future date. See instructions on Page T7.

10D. Enter the date you want your tax due withdrawn from your account (no later than April 15, 2009). **2 0 0 9**

M M D D

Individual Use Tax Schedule

Complete this schedule if you have a Connecticut individual use tax liability. You owe use tax if you purchased taxable goods or services during the taxable year and did not pay Connecticut sales tax on the purchases. Individual items with the purchase price of \$300 or more must be listed separately below. 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 prices of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. You must enter "0" in Item 9 if no Connecticut use tax is due.

| Column A | Column B | Column C | Column D | Column E | Column F | Column G |
|---|----------------------------------|------------------------------|----------------|--------------------------------|---|--|
| Date of purchase | Description of goods or services | Retailer or service provider | Purchase price | CT tax due (.06 X Column D) | Tax, if any, paid to another jurisdiction | Balance due (Col. E – Col. F, but not less than zero) |
| | | | | | | |
| | | | | | | |
| A. Total of individual purchases under \$300 not listed above | | | | | | 00 |
| Total individual use tax: Add amounts in Column G. Enter here and in Item 9 of the <i>Connecticut Telefile Tax Return</i> . See Informational Publication 2007(27) , Q & A on the <i>Connecticut Individual Use Tax</i> , for more information. | | | | | | 00 |

Completing the Connecticut Telefile Tax Return

1A. Social Security Number (SSN): Enter your SSN.

1B. Spouse's SSN: For a joint return, enter your spouse's SSN. Enter your SSN and your spouse's SSN in the same order your names appear on the back of this booklet.

2. Personal Identification Number (PIN): Access to the *Telefile* system can be granted by entering the four-digit PIN assigned to you by DRS or by entering a prior year federal adjusted gross income (AGI). Press 1 to enter your PIN. A new PIN is assigned each year. When you access the *Telefile* system, you will be advised where to find your PIN. Press 2 to access the *Telefile* system by entering a prior year AGI. You must provide your prior year federal adjusted gross income from Form CT-1040EZ or Form CT-1040, Line 1, or Connecticut Telefile Tax Return, Item 4, for the year requested.

3. Filing Status: Check the **same** filing status box that you checked on your 2008 **federal** income tax return. If you are a civil union partner or a spouse in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) your filing status for Connecticut income tax purposes will not match your federal income tax filing status. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

4. Federal Adjusted Gross Income (AGI): Enter your federal AGI from your 2008 **federal** income tax return. This is the amount reported on **federal** Form 1040EZ, Line 4; **federal** Form 1040A, Line 21; or **federal** Form 1040, Line 37.

Employer provided health insurance coverage for an employee's civil union partner or to a spouse in a marriage recognized under *Kerrigan* is taxable income to the employee for federal income tax purposes. If you are a civil union partner or a spouse in a marriage recognized under *Kerrigan* who received employer provided health benefits coverage for your spouse, you must subtract the amount from your federal AGI. Enter the resulting amount.

5. Refunds of State and Local Income Taxes: Enter the amount of taxable refunds of state and local income taxes you **reported on Line 10** of your 2008 **federal** Form 1040. If Line 10 is blank or if you filed federal Forms 1040A or Form 1040EZ, **enter "0."**

6. Number of W-2 and 1099 Forms: Enter the total number of W-2 and 1099 forms you received for the 2008 taxable year that show **Connecticut income tax withheld**. Include your spouse's W-2 and 1099 forms if you are filing a joint return.

You **may not** *Telefile* this return if you received **more than seven** W-2 or 1099 forms that show Connecticut income tax withheld.

7. W-2 and 1099 Information: Verify that **Box 15** of each W-2 shows **Connecticut income tax withheld**. See sample W-2 on Page T3.

Column B: Enter from each W-2 form the nine-digit Employer Identification Number (EIN) located in **Box b**. For each 1099, enter the payer's nine-digit EIN. For unemployment compensation, this number is located directly below the address for the Department of Labor. If the number is unclear or missing, contact your employer or payer.

Column C: Enter the Connecticut income tax withheld shown on **each** W-2 or 1099 form (from Form W-2, **Box 17**; Form W-2G, **Box 14**; Form 1099-R, **Box 10**; Form 1099-MISC, **Box 16**; or Form UC-1099G, **Box 5**).

8. Property Tax Paid

Auto 1: Enter the **total** amount of property tax due and paid during 2008 to a Connecticut municipality on your motor vehicle.

Auto 2: If your filing status is filing jointly for federal and Connecticut, filing jointly for Connecticut only, or qualifying widow(er) with dependent child, enter the **total** amount of property tax due and paid during 2008 to a Connecticut municipality on your second motor vehicle, if any.

Primary Residence: Enter the **total** amount of property tax due and paid during 2008 to a Connecticut municipality on your primary residence.

You may take credit against your 2008 Connecticut income tax liability for property tax payments you made on your primary residence and privately owned or leased motor vehicle 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 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. The maximum credit allowed is **\$500** per return, regardless of your filing status, and may be limited based upon your Connecticut adjusted gross income. 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.

The *Telefile* system automatically calculates your allowable credit. See **Informational Publication 2008(21), Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision.**

9. Individual Use Tax: If you purchased taxable goods or services during 2008 and did not pay Connecticut sales tax, complete the *Individual Use Tax Schedule* on Page T6. Generally, this is for purchases made or shipped from outside of Connecticut. Enter the total individual use tax due in Item 9. **If none, enter "0."** See **Informational Publication 2007(27), Q&A on the Connecticut Individual Use Tax.**

10. Direct Deposit or Direct Payment: You can elect to have your refund directly deposited or your tax due automatically withdrawn from your checking or savings account.

Expecting a refund? By completing Items 10A, 10B, and 10C, you can have your refund directly deposited into your checking or savings account.

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.

Expecting to owe tax? Complete Items 10A, 10B, 10C, and 10D to have the funds automatically withdrawn from your checking or savings account. See *Pay by Direct Payment* at right. Before calling *Telefile*, check with your financial institution to make sure an automatic withdrawal is allowed and to verify the correct routing and account numbers.

Enter your nine-digit bank routing number and your bank account number in Items 10B and 10C. 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. See sample check on Page T3.

The *Telefile* system will provide you with the amounts to enter in Items 11 through 17.

11. Property Tax Credit: This is the amount of credit you are allowed for property taxes you paid during 2008 on your motor vehicle, primary residence, or both.

12. Total 2008 Connecticut Tax: This is your total Connecticut tax liability which includes individual use tax and property tax credit, if applicable.

13. Total Connecticut Income Tax Withheld: This is the total Connecticut income tax withheld as shown on your W-2 and 1099 forms.

14. Tax Due: This is the amount of tax you owe. Pay the amount in full with your return. If the amount you owe is \$1,000 or more, you may be subject to interest on the underpayment of estimated income tax.

You have until April 15, 2009, to pay by direct payment, credit card, or check. The *2008 Connecticut Telefile Payment Voucher* must accompany all payments sent by mail.

Payment Options

Pay by Direct Payment:



Complete Items 10A, 10B, 10C, and 10D. By completing Item 10D, you can request to have the tax you owe withdrawn at a future date, but no later than April 15, 2009. **Direct Payments are accepted only during your *Telefile* call.**

Pay by Credit Card or Debit Card:



- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777; or
- Visit: **www.officialpayments.com** and select *Payment Center*.

A convenience fee is 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.

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 Telefile**" and your SSN(s) (optional) on the front of your check. DRS may submit your check to your bank electronically. Mail the *2008 Connecticut Telefile Payment Voucher* along with your payment to:

**Department of Revenue Services
PO Box 5088
Hartford CT 06102-5088**

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.

15. Overpayment of Tax: If you have an overpayment in Item 15, the *Telefile* system will ask if you would like to contribute all or a portion of the overpayment to one or more of the six designated funds. You may not know if you have overpaid your taxes until you make your *Telefile* call. If you wish to make a contribution, you should be prepared to identify the fund(s) and the amount of your contribution(s).

16. Total Contributions: If you make contributions, the *Telefile* system will total the amount of contributions made to the six designated funds.

17. Refund: This is the amount of your refund. You may choose to have this amount deposited directly into your bank account or have a check mailed to you.

18. Confirmation Number: You **must** stay on the line for your 13-digit confirmation number. After you agree to the declaration statement, the *Telefile* system will provide you with a confirmation number. Write this number in Item 18. Once you have this confirmation number, your tax return is filed.

If you have a change or correction to your Connecticut income tax liability after you receive your confirmation number, you must complete **2008 Form CT-1040X, Amended Connecticut Income Tax Return**.

Keep your *Telefile* Tax Return, W-2s, and other tax statements for your records.

CONN-TAX

If you have a touch-tone phone, you can obtain important tax information anytime from CONN-TAX, the Department of Revenue Services' information line. Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice (listed below), or follow the prerecorded instructions. Visit our *Taxpayer Answer Center* online at www.ct.gov/DRS and select the *FAQ's - Taxpayer Answer Center* link on the left toolbar.

General Income Tax Information

- | | | | |
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| 101 | Important income tax changes | 107 | Amending a Connecticut return |
| 102 | How to choose the correct form and filing method | 108 | Getting a copy of a previously filed return |
| 103 | Where to get forms and assistance | 109 | Offsets of state income tax refunds |
| 104 | Requesting a filing extension | 110 | Deducting Connecticut income tax when completing your federal income tax return |
| 105 | Filing a decedent's return | | |
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Income Tax Filing Requirements, Residency, and Filing Status

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| 201 | Who must file a Connecticut return? | 205 | Members of the armed forces |
| 202 | What is gross income? | 206 | Student's filing requirements |
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| 204 | What is Connecticut source income of a nonresident? | 208 | What is your filing status? |
| | | 209 | Title 19 recipients |

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

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| 302 | Gift and estate tax | 305 | Partnership information and composite income tax |
| 303 | Income tax on trusts and estates | | |

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

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Estimated Income Tax Requirements

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Questions on Telefiling and Webfiling Through the Taxpayer Service Center (TSC)

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| 601 | Who is eligible to Telefile through <i>TSC</i> ? | 604 | WebFiling through <i>TSC</i> |
| 602 | Tips for successful Telefiling through <i>TSC</i> | 605 | What if I make a mistake while WebFiling through <i>TSC</i> ? Visit www.ct.gov/DRS/tsc to access <i>TSC</i> . |
| 603 | What if I make a mistake while Telefiling through <i>TSC</i> ? | | |

Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only)

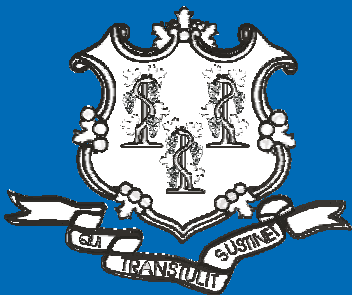
Wednesday, April 15.....until 7:00 p.m.

2008 FORM CT-1040 EZ

Connecticut Resident EZ Income Tax Return

This section contains:

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



Dear Taxpayer:

This booklet contains the 2008 Connecticut EZ Income Tax Return and Instructions, as well as information about free electronic filing programs offered by the Department of Revenue Services (DRS). Whether you choose the **Taxpayer Service Center (TSC)** at www.ct.gov/DRS to file over the internet or our Telefile program at 860-289-4829 to file using your touch-tone phone, electronic filing is the easiest, most efficient way to file your income tax return with DRS.

The goal of DRS is to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. If you have any questions about filing this return, or any other tax issue, visit the *FAQs Taxpayer Answer Center* on the DRS website, send an email, or call to speak personally with a taxpayer services representative. DRS office locations and contact information is located on the back cover of this booklet.

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,

Pam Law
Commissioner of Revenue Services

Visit our website at www.ct.gov/DRS for more tax information.

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

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

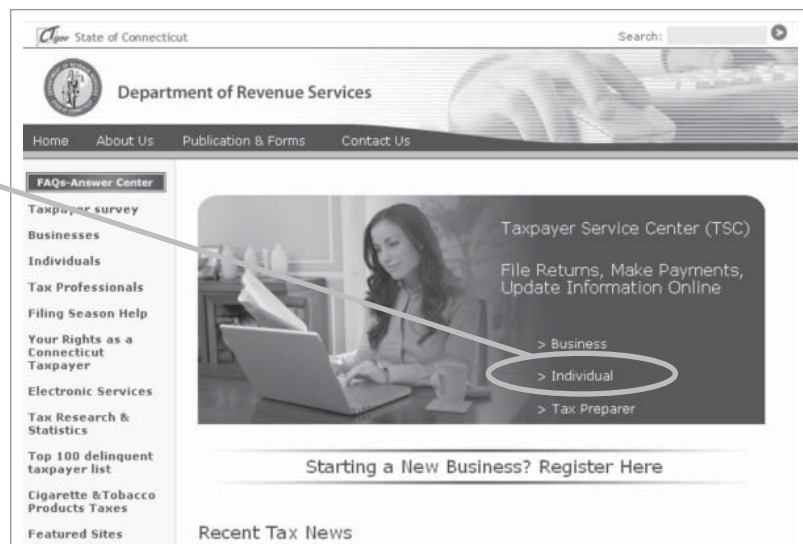
- 1 To begin, go to www.ct.gov/DRS.
- 2 On the Taxpayer Service Center (TSC) image select *Individual*.
- 3 An interim page will contain useful information related to this year's income tax returns. Select "**Continue**" to go to the TSC Login page and enter your Social Security Number.

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.

- 4 Select PIN or prior year's adjusted gross income from the drop down menu and enter it in the box.

- 5 Create your profile. You must create an individual profile by entering your name and contact information, and completing all other boxes. Keep your password in a safe place for future access.

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



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 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.

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 9.

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 34 and 35.
- **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.

Filing Information

Tax Assistance

DRS is ready to help you and offers several resources where you can get answers to your Connecticut tax questions.

Visit the DRS website at www.ct.gov/DRS or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices, telephone numbers, and office hours. If you visit, be sure to bring:

- **Copy 2** of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number card, 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.
- Send all the completed 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 will receive these 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**. See *Amended Returns* on Page 21.
- Do not send forms W-2, 1099, or Schedule CT K-1** with your Connecticut income tax return. To avoid significant delays in processing your return, complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you do not complete all the columns.
- Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 10.

- 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 Internet* and *May I File Form CT-1040EZ* on Page 7.
- 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.
- Check the correct filing status on your return.
- Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.
- 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.
- Sign your return. If you and your spouse are filing jointly, both of you must sign.
- Have your paid preparer sign the return and enter the firm's Federal Employer Identification Number (FEIN) in the space provided.
- Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect 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.
- Check the box on the front of your Connecticut return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, check the box next to the deceased taxpayer's SSN.
- If you receive **federally taxable Social Security benefits**, you cannot file Form CT-1040EZ. You must file Form CT-1040.

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 or a payment with Form CT-1040 EXT to Connecticut;
- You meet the Gross Income Test; **or**

- You had a federal alternative minimum tax liability.

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

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 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, and services that is 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 return unless Connecticut tax was withheld or estimated tax payments were made.

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 the conditions above are considered Connecticut residents even if they file federal Form 1040NR-EZ or federal Form 1040NR for federal income tax purposes. See also *Spouses With Different Residency Status* on Page 10 and *Special Information for Nonresident Aliens* on Page 16.

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.

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 part-year resident or nonresident, see *Who Must File Form CT-1040NR/PY* and *Resident, Part-Year Resident, or Nonresident* in the instruction booklet for 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 10.

May I File My 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 2.

You may electronically file your Connecticut income tax return if all of the following are true:

- You filed a 2007 Connecticut income tax return; **or** You have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license;
- Your filing status is the same as last year. See the chart in the *What's New* section on Page 3 for information on 2008 filing status options;
- You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld;
- You are not filing **Form CT-8379, Nonobligated Spouse Claim**, with your return; **and**
- You are not filing **Form CT-1040CRC, Claim of Right Credit**.

May I File Form CT-1040EZ

Most residents may file this short, simple **Form CT-1040EZ**. You may file 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 *Modifications to Federal Adjusted Gross Income*;
- 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 claiming an adjusted net Connecticut minimum tax credit;
- You did not report treaty income on your federal income tax return; **and**
- You are not filing **Form CT-1040CRC, Claim of Right Credit**.

If **any** of the statements are **not** true, you must file Form CT-1040 or Form CT-1040NR/PY.

If you are filing your return after the due date and you want to pay interest and penalty with your return, you **must** file Form CT-1040. However, if you file Form CT-1040EZ, DRS will bill you for outstanding penalty and interest.

If you are a resident and your spouse is a part-year resident or nonresident and you file a joint federal income tax return, you may not be eligible to file a joint Form CT-1040EZ. See *Spouses With Different Residency Status* on Page 10.

Connecticut Adjusted Gross Income for Form CT-1040EZ

Connecticut adjusted gross income is your federal adjusted gross income as reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4; minus any taxable refund of state and local income taxes reported on federal Form 1040, Line 10.

Modifications to Federal Adjusted Gross Income

If you have any of the following modifications, you must file Form CT-1040.

Additions

- Interest on state and local government obligations other than Connecticut;
- Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut;
- Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income;
- Beneficiary's share of Connecticut fiduciary adjustment;
- Loss on sale of Connecticut state and local government bonds;
- Treaty income for nonresident aliens reported on federal Form 1040NR-EZ or Form 1040NR; **or**
- Loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe where the loss or deduction is derived from or connected with Indian country of the tribe.

Subtractions

- Social Security benefit adjustment;
- Interest on U.S. government obligations;
- Contributions to a Connecticut Higher Education Trust (CHET) account;
- Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations;
- Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities;
- Special depreciation allowance for qualified property placed in service during preceding year(s);
- Beneficiary's share of Connecticut fiduciary adjustment;
- Gain on sale of Connecticut state and local government bonds;
- Distributions to a designated beneficiary from CHET;
- Interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly;
- 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;

- Interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income; **or**
- Income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe where the income or gain is derived from or connected with Indian country of the tribe.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes that 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 that 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.

This list is subject to change. See **Policy Statement 2008(3), Designated Private Delivery Services and Designated Types of Service.**

The following are the designated PDSs and designated types of service at the time of publication:

| Federal Express (FedEx) | United Parcel Service (UPS) |
|---|--|
| <ul style="list-style-type: none"> • FedEx Priority Overnight • FedEx Standard Overnight • FedEx 2Day • FedEx International Priority • FedEx International First | <ul style="list-style-type: none"> • 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 |

If **Form CT-1040EZ** is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 19 to determine if interest and penalty apply.

Extension Requests

You may be eligible for a six-month extension of time to file your return. See *Extension of Time to File* on Page 16.

You may be eligible for a six-month extension of time to pay the tax due if you file **Form CT-1127, Application for Extension of Time for Payment of Income Tax**, and show that paying the tax by the due date will cause undue hardship. See *Extension of Time to Pay* on Page 17.

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 150420
Hartford CT 06115-0420**

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 150440
Hartford CT 06115-0440**

Electronic Filing!



Free and secure!

Completing Form CT-1040EZ

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 Form 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-1040EZ**, 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 must 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-1040EZ, Line 1, your income as recalculated. This requirement 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 this 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 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 or Form CT-1040 EXT 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. If the taxpayer is deceased, see *Deceased Taxpayers* on Page 16.

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 to whole dollars, 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

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.

Line 2: Refunds of State and Local Income Taxes

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

Line 3: Connecticut Adjusted Gross Income

Subtract Line 2 from Line 1 and enter the result. This is your Connecticut adjusted gross income.

Line 4: Income Tax

For each filing status, if the amount on Line 3 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 4 and 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 24 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 4.

Tax Calculation Schedule: If your Connecticut adjusted gross income is more than \$102,000, you **must** use the *Tax Calculation Schedule* on Page 34 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 5: Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both

If the amount on Line 4 is zero, skip Line 5 and go to Line 6. Otherwise, you **must** complete and attach *Schedule 1EZ* on Page 3 of Form CT-1040EZ to be allowed this credit. Enter the amount from Line 27. Be certain to include all of the requested information or your credit may be denied. See *Schedule 1EZ - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both* on Page 13.

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 the *Property Tax Credit Table* on Page 36. This credit may be used to offset your 2008 income tax only. **You may not carry this credit forward and it is not refundable.**

Line 6: Connecticut Income Tax

Subtract Line 5 from Line 4 and enter the result. If less than zero, enter "0."

Line 7: Individual Use Tax

Complete and attach *Schedule 2EZ* on Page 3 of Form CT-1040EZ. See *Schedule 2EZ - Individual Use Tax* on Page 14. Enter the total use tax due as reported on *Schedule 2EZ*, Line 28. You **must** enter "0" if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

Line 8: Total Tax

Add Line 6 and Line 7 and enter the total.

3 Payments

Line 10: Connecticut Tax Withheld

For each federal W-2 or 1099 form, where Connecticut income tax was withheld, enter the following on Lines 10a through 10g.

Enter the number from Box b in Column A of Form CT-1040EZ.

| | | |
|---|---|--------------------------------|
| 22222 | a Employee's social security number | OMB No. 1545-0008 |
| b Employer identification number (EIN) XX-XXXXXX | 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| c Employer's name, address, and ZIP code | 3 Social security wages | 4 Social security tax withheld |
| D Control number | 5 Medicare wages and tips | 6 Medicare tax withheld |
| e Employee's first name and initial | 7 Social security tips | 8 Allocated tips |
| Last name | 9 Advance EIC payment | 10 Dependent care benefits |
| Suff. | 11 Nonqualified plans | 12a |
| Enter the amount from Box 16 in Column B of Form CT-1040EZ. | 13 <input type="checkbox"/> Delivery <input type="checkbox"/> Retirement <input type="checkbox"/> Insurance | 12b |
| f Employee's address and ZIP code | 14 Other | 12c |
| 15 State Employer's state ID number CT | 11 State income tax XXX.00 | 12d |
| 16 State wages, tips, etc. XXX.00 | 18 Local wages, tips, etc. | |
| 17 State income tax XXX.00 | 19 Local income tax | |
| 20 Locally name | | |

Form **W-2** Wage and Tax Statement
Copy 1 — For State, City, or Local Tax Department
2008
Department of the Treasury - Internal Revenue Service

Box 15 must show CT to be claimed as Connecticut withholding.

Enter the amount from Box 17 (in whole dollars) in Column C of Form CT-1040EZ.

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

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

If you have **more than seven** federal W-2 or 1099 forms showing Connecticut income tax withheld, you must complete and attach **Supplemental Schedule CT-1040WH, Connecticut Income Tax Withholding** (located in booklet). Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040EZ. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 10h.

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 10.

Do not send copies of W-2 and 1099 forms. Keep these forms 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 11: 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 12: 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 13: Total Payments

Add Lines 10, 11, and 12 and enter the total. This represents the total of all Connecticut tax payments made.

4 Refund

Line 14: Overpayment

If Line 13 is greater than Line 9, subtract Line 9 from Line 13 and enter the result. To properly allocate your overpayment, go to Lines 15, 16, and 17.

Line 15: Amount of Line 14 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 16: 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 3EZ* on Page 3 of Form CT-1040EZ. Enter the total contributions as reported on *Schedule 3EZ*, Line 29. **Your contribution is irrevocable.**

You may also make direct contributions by following the instructions on Page 20.

Line 17: Refund

Subtract the total of Line 15 and Line 16 from Line 14 and enter the result. This is your refund. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 17a, 17b, and 17c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 17b and 17c. 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 18: Total Amount Due

If Line 9 is more than Line 13, subtract Line 13 from Line 9. This is the total amount of tax you owe. Pay the amount in full with your return. If the amount you owe is \$1,000 or more, you may be subject to interest on the underpayment of estimated income tax. See *Filing Form CT-2210* on Page 18.

Payment Options

Pay Electronically

Visit the **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* to make a bill payment. 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



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 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 is 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-1040EZ**” 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.

6 Sign Your Return

After you complete **Form CT-1040EZ**, 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-1040EZ.

If you file a joint return, you **must** review the information with your spouse. When 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 Social Security Number (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 a 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. 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 **Form LGL-001, Power of Attorney**.

Mailing Label

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.

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.**”

In addition, if you must file any of the following forms, attach the form(s) to the **front** of your income tax return in the following order:

- **Form CT-19IT**, *Title 19 Status Release Form*
- **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*
- **Form CT-8379**, *Nonobligated Spouse Claim* (with copies of W-2s)

Attach other required forms and schedules, including **Supplemental Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, to the **back** of your return or as directed on the form.

Filing Your Return

Keep a copy of this return and all attachments for your records. You may need information from it when you file next year’s return, make estimated tax payments, or respond to a question from DRS. 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.

Schedule 1EZ - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle

Connecticut residents **must** complete *Schedule 1EZ* 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 1EZ* to your **Form CT-1040EZ** or your credit will be disallowed. If you entered zero on Form CT-1040EZ, Line 4, **do not** complete this schedule.

See **Informational Publication 2008(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 and privately owned or leased motor vehicle 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 that were due in 2009. Supplemental property tax bills 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: Ernie received a property tax bill for a motor vehicle listed on his town’s October 1, 2006, grand list. The bill was payable in two installments: July 1, 2007, and January 1, 2008. If Ernie paid the January 1, 2008, installment during 2008, he would be eligible to claim it on his 2008 income tax return, but if he prepaid it during 2007, he would not be eligible to take credit for it on his 2008 return, but he may have been eligible to take credit for it on his 2007 return.

Example 2: Isabelle 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. Isabelle is eligible to take credit for both

installments on her 2008 income tax return, if she paid both installments during 2008. If Isabelle waited until January 1, 2009, to pay her second installment, she would not be 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 for 2008 on your primary residence and motor vehicle is **\$500** per return regardless of filing status. The maximum property tax credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on Form CT-1040EZ, Line 4, and is phased out depending upon a taxpayer's adjusted gross income. To be allowed this credit, you must complete *Schedule 1EZ* 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) are limited to the property taxes paid on **two** motor vehicles.

Schedule 1EZ – 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 19: Primary Residence

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

Line 20: Auto 1

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

Line 21: Filing Jointly or Qualifying Widow(er) Only - Auto 2

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

Line 22

Add Lines 19, 20, and 21 and enter the total.

Line 23

The maximum property tax credit allowed is **\$500**.

Line 24

Enter the lesser of Line 22 or Line 23.

Line 25: Limitation

Enter "0" on Line 25 and enter amount from Line 24 on Line 27 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 36 or use the Property Tax Credit Calculator on the DRS website at www.ct.gov/taxforms. Enter the decimal amount from the *Property Tax Credit Table* on Form CT-1040EZ, Line 25.

Line 26

Multiply Line 24 by Line 25.

Line 27

Subtract Line 26 from Line 24. Enter the result here and on Form CT-1040EZ, Line 5.

Schedule 2EZ – 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 *Schedule 2EZ - Individual Use Tax* on Page 3 of Form CT-1040EZ, to calculate your use tax liability and attach it to your return.

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 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 2EZ*, Line 28, and Form CT-1040EZ, Line 7.

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-1040EZ.

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

You must enter "0" on Line 7 of Form CT-1040EZ if no Connecticut use tax is due. If you do not make an entry on Line 7, you will not have filed a use tax return.

Line 28

Complete *Schedule 2EZ - Individual Use Tax* and enter the total use tax due on Line 28 and on Form CT-1040EZ, Line 7.

General Information

Recordkeeping

Keep a copy of your tax return, worksheets 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

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

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* 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.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing jointly with your deceased spouse, you may claim a 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*.

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**.

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Resident Return* 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; **and**
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home.

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

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 a 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 for federal and Connecticut except as noted below.

A civil union partner or 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.

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 line on the 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*. If both spouses died in 2008, their legal representative must file a final 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**.

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

Extension of Time to Pay

You may request a six-month extension of time to pay the tax 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-1040EZ 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-1040EZ**” 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**

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 or you may visit the DRS website at www.ct.gov/DRS for additional forms.

You may pay your 2009 estimated Connecticut income tax payments by credit card. See Form CT-1040ES, included in this booklet.

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.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4, *Employee's Withholding Certificate***. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2009(7), *Is My Connecticut Withholding Correct?***

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you must make **one** payment. Your payment is due on or before January 15, 2010, for the 2009 taxable year. The required installment is the lesser of $66\frac{2}{3}\%$ 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 Form CT-2210, Part I, Box D, 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*** and **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.

You may **not** file Form CT-1040EZ if you want to pay the interest calculated on Form CT-2210 with your income tax return. Instead, you must file Form CT-1040.

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 Page 18.

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 that is required by law to be filed.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you are required to file Form CT-1040X 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 separately with a copy of your tax return to:

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

Electronic Filing!



Free and secure!

Other Taxes You May Owe

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

Business Entity Tax (Form OP-424)

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

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

The BET applies to those business entities listed above if either: 1) the entity was formed under Connecticut law; or 2) the entity was not formed under Connecticut law but is required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). See **Special Notice 2006(12)**, *2006 Legislative Changes Affecting the Business Entity Tax*, and **Informational Publication 2008(26)**, *Q & A on the Business Entity Tax*.

Connecticut Gift Tax (Form CT-706/709)

When Connecticut taxable gifts are made during a calendar year by resident or nonresident individuals, a Connecticut gift tax return 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*.

Contributions to Designated Charities

Write in a whole dollar amount for each fund to which you wish to contribute on *Schedule 3EZ*, CT-1040EZ. Add your contributions and enter the total from *Schedule 3EZ* on Form CT-1040EZ, Line 16. **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 Center 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 |

Amended Returns

Use a 2008 **Form CT-1040X**, *Amended Connecticut Income Tax Return*, to amend a previously-filed 2008 Connecticut income tax return for individuals. This form may not be used to amend any other year's return.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension

of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If 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 19.

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:

| | |
|--|---|
| <p>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.</p> | <p>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.</p> |
| <p>2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.</p> | <p>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.</p> |
| <p>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).</p> | <p>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.</p> |
| <p>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).</p> | <p>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.</p> |
| <p>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.</p> | <p>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.</p> |

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*.

Notes

2008 Connecticut Income Tax Tables

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2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$0 - 12,000 | | NO TAX DUE | | | | \$15,000 | | | | | | \$18,000 | | | | | |
| 12,000 | 12,050 | 0 | 0 | 0 | 0 | 15,000 | 15,050 | 15 | 0 | 27 | 0 | 18,000 | 18,050 | 68 | 0 | 108 | 0 |
| 12,050 | 12,100 | 0 | 0 | 1 | 0 | 15,050 | 15,100 | 16 | 0 | 28 | 0 | 18,050 | 18,100 | 69 | 0 | 109 | 0 |
| 12,100 | 12,150 | 0 | 0 | 1 | 0 | 15,100 | 15,150 | 16 | 0 | 28 | 0 | 18,100 | 18,150 | 69 | 0 | 110 | 0 |
| 12,150 | 12,200 | 0 | 0 | 1 | 0 | 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 | 12,300 | 0 | 0 | 2 | 0 | 15,250 | 15,300 | 17 | 0 | 29 | 0 | 18,250 | 18,300 | 71 | 0 | 113 | 0 |
| 12,300 | 12,350 | 0 | 0 | 2 | 0 | 15,300 | 15,350 | 17 | 0 | 30 | 0 | 18,300 | 18,350 | 80 | 0 | 114 | 0 |
| 12,350 | 12,400 | 0 | 0 | 3 | 0 | 15,350 | 15,400 | 18 | 0 | 30 | 0 | 18,350 | 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 |
| 12,500 | 12,550 | 0 | 0 | 4 | 0 | 15,500 | 15,550 | 19 | 0 | 37 | 0 | 18,500 | 18,550 | 83 | 0 | 127 | 0 |
| 12,550 | 12,600 | 0 | 0 | 4 | 0 | 15,550 | 15,600 | 19 | 0 | 38 | 0 | 18,550 | 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 |
| 12,750 | 12,800 | 0 | 0 | 6 | 0 | 15,750 | 15,800 | 21 | 0 | 40 | 0 | 18,750 | 18,800 | 87 | 0 | 132 | 0 |
| 12,800 | 12,850 | 0 | 0 | 6 | 0 | 15,800 | 15,850 | 21 | 0 | 40 | 0 | 18,800 | 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 |
| 12,950 | 13,000 | 0 | 0 | 7 | 0 | 15,950 | 16,000 | 22 | 0 | 42 | 0 | 18,950 | 19,000 | 99 | 0 | 136 | 0 |
| \$13,000 | | | | | | \$16,000 | | | | | | \$19,000 | | | | | |
| 13,000 | 13,050 | 0 | 0 | 8 | 0 | 16,000 | 16,050 | 23 | 0 | 48 | 0 | 19,000 | 19,050 | 99 | 0 | 137 | 0 |
| 13,050 | 13,100 | 1 | 0 | 8 | 0 | 16,050 | 16,100 | 23 | 0 | 49 | 0 | 19,050 | 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 |
| 13,250 | 13,300 | 2 | 0 | 10 | 0 | 16,250 | 16,300 | 25 | 0 | 51 | 0 | 19,250 | 19,300 | 104 | 0 | 142 | 2 |
| 13,300 | 13,350 | 2 | 0 | 10 | 0 | 16,300 | 16,350 | 30 | 0 | 52 | 0 | 19,300 | 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 |
| 13,500 | 13,550 | 4 | 0 | 11 | 0 | 16,500 | 16,550 | 32 | 0 | 61 | 0 | 19,500 | 19,550 | 117 | 0 | 147 | 4 |
| 13,550 | 13,600 | 4 | 0 | 12 | 0 | 16,550 | 16,600 | 32 | 0 | 62 | 0 | 19,550 | 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 |
| 13,750 | 13,800 | 6 | 0 | 13 | 0 | 16,750 | 16,800 | 34 | 0 | 64 | 0 | 19,750 | 19,800 | 122 | 0 | 152 | 6 |
| 13,800 | 13,850 | 6 | 0 | 14 | 0 | 16,800 | 16,850 | 40 | 0 | 65 | 0 | 19,800 | 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 |
| \$14,000 | | | | | | \$17,000 | | | | | | \$20,000 | | | | | |
| 14,000 | 14,050 | 8 | 0 | 15 | 0 | 17,000 | 17,050 | 42 | 0 | 75 | 0 | 20,000 | 20,050 | 137 | 0 | 169 | 8 |
| 14,050 | 14,100 | 8 | 0 | 16 | 0 | 17,050 | 17,100 | 43 | 0 | 76 | 0 | 20,050 | 20,100 | 138 | 0 | 170 | 8 |
| 14,100 | 14,150 | 8 | 0 | 16 | 0 | 17,100 | 17,150 | 43 | 0 | 77 | 0 | 20,100 | 20,150 | 139 | 0 | 171 | 8 |
| 14,150 | 14,200 | 9 | 0 | 16 | 0 | 17,150 | 17,200 | 44 | 0 | 78 | 0 | 20,150 | 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 | 17,300 | 45 | 0 | 79 | 0 | 20,250 | 20,300 | 142 | 0 | 174 | 10 |
| 14,300 | 14,350 | 10 | 0 | 17 | 0 | 17,300 | 17,350 | 52 | 0 | 80 | 0 | 20,300 | 20,350 | 143 | 0 | 175 | 10 |
| 14,350 | 14,400 | 10 | 0 | 18 | 0 | 17,350 | 17,400 | 53 | 0 | 81 | 0 | 20,350 | 20,400 | 144 | 0 | 176 | 10 |
| 14,400 | 14,450 | 11 | 0 | 18 | 0 | 17,400 | 17,450 | 53 | 0 | 81 | 0 | 20,400 | 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 |
| 14,550 | 14,600 | 12 | 0 | 19 | 0 | 17,550 | 17,600 | 55 | 0 | 92 | 0 | 20,550 | 20,600 | 148 | 0 | 193 | 12 |
| 14,600 | 14,650 | 12 | 0 | 20 | 0 | 17,600 | 17,650 | 56 | 0 | 93 | 0 | 20,600 | 20,650 | 149 | 0 | 194 | 12 |
| 14,650 | 14,700 | 13 | 0 | 20 | 0 | 17,650 | 17,700 | 56 | 0 | 94 | 0 | 20,650 | 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 |
| 14,800 | 14,850 | 14 | 0 | 21 | 0 | 17,800 | 17,850 | 65 | 0 | 96 | 0 | 20,800 | 20,850 | 153 | 0 | 199 | 14 |
| 14,850 | 14,900 | 14 | 0 | 22 | 0 | 17,850 | 17,900 | 66 | 0 | 97 | 0 | 20,850 | 20,900 | 154 | 0 | 200 | 14 |
| 14,900 | 14,950 | 14 | 0 | 22 | 0 | 17,900 | 17,950 | 66 | 0 | 98 | 0 | 20,900 | 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 column is also used for a qualifying widow(er).

Continued on the next page

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$21,000 | | | | | | \$24,000 | | | | | | \$27,000 | | | | | |
| 21,000 | 21,050 | 156 | 0 | 217 | 15 | 24,000 | 24,050 | 299 | 0 | 384 | 45 | 27,000 | 27,050 | 511 | 23 | 676 | 144 |
| 21,050 | 21,100 | 157 | 0 | 218 | 16 | 24,050 | 24,100 | 301 | 1 | 386 | 46 | 27,050 | 27,100 | 513 | 23 | 678 | 145 |
| 21,100 | 21,150 | 158 | 0 | 219 | 16 | 24,100 | 24,150 | 303 | 1 | 388 | 46 | 27,100 | 27,150 | 521 | 23 | 681 | 146 |
| 21,150 | 21,200 | 159 | 0 | 220 | 16 | 24,150 | 24,200 | 305 | 1 | 390 | 47 | 27,150 | 27,200 | 524 | 24 | 683 | 147 |
| 21,200 | 21,250 | 160 | 0 | 221 | 17 | 24,200 | 24,250 | 307 | 2 | 392 | 47 | 27,200 | 27,250 | 526 | 24 | 685 | 148 |
| 21,250 | 21,300 | 161 | 0 | 223 | 17 | 24,250 | 24,300 | 309 | 2 | 394 | 47 | 27,250 | 27,300 | 528 | 25 | 687 | 149 |
| 21,300 | 21,350 | 162 | 0 | 224 | 17 | 24,300 | 24,350 | 311 | 2 | 396 | 48 | 27,300 | 27,350 | 530 | 25 | 690 | 150 |
| 21,350 | 21,400 | 163 | 0 | 225 | 18 | 24,350 | 24,400 | 313 | 3 | 398 | 48 | 27,350 | 27,400 | 532 | 25 | 692 | 151 |
| 21,400 | 21,450 | 164 | 0 | 226 | 18 | 24,400 | 24,450 | 316 | 3 | 401 | 49 | 27,400 | 27,450 | 534 | 26 | 694 | 152 |
| 21,450 | 21,500 | 165 | 0 | 227 | 19 | 24,450 | 24,500 | 318 | 4 | 403 | 49 | 27,450 | 27,500 | 536 | 26 | 696 | 153 |
| 21,500 | 21,550 | 166 | 0 | 243 | 19 | 24,500 | 24,550 | 320 | 4 | 405 | 58 | 27,500 | 27,550 | 539 | 26 | 699 | 166 |
| 21,550 | 21,600 | 167 | 0 | 244 | 19 | 24,550 | 24,600 | 322 | 4 | 407 | 59 | 27,550 | 27,600 | 541 | 27 | 701 | 167 |
| 21,600 | 21,650 | 168 | 0 | 245 | 20 | 24,600 | 24,650 | 324 | 5 | 409 | 59 | 27,600 | 27,650 | 549 | 27 | 703 | 168 |
| 21,650 | 21,700 | 169 | 0 | 247 | 20 | 24,650 | 24,700 | 326 | 5 | 411 | 60 | 27,650 | 27,700 | 551 | 28 | 705 | 169 |
| 21,700 | 21,750 | 183 | 0 | 248 | 20 | 24,700 | 24,750 | 328 | 5 | 413 | 60 | 27,700 | 27,750 | 554 | 28 | 708 | 170 |
| 21,750 | 21,800 | 184 | 0 | 249 | 21 | 24,750 | 24,800 | 330 | 6 | 415 | 61 | 27,750 | 27,800 | 556 | 28 | 710 | 171 |
| 21,800 | 21,850 | 185 | 0 | 251 | 21 | 24,800 | 24,850 | 333 | 6 | 418 | 61 | 27,800 | 27,850 | 558 | 29 | 712 | 172 |
| 21,850 | 21,900 | 186 | 0 | 252 | 22 | 24,850 | 24,900 | 335 | 7 | 420 | 62 | 27,850 | 27,900 | 560 | 29 | 714 | 173 |
| 21,900 | 21,950 | 187 | 0 | 253 | 22 | 24,900 | 24,950 | 337 | 7 | 422 | 62 | 27,900 | 27,950 | 562 | 29 | 717 | 174 |
| 21,950 | 22,000 | 188 | 0 | 254 | 22 | 24,950 | 25,000 | 339 | 7 | 424 | 63 | 27,950 | 28,000 | 564 | 30 | 719 | 175 |
| \$22,000 | | | | | | \$25,000 | | | | | | \$28,000 | | | | | |
| 22,000 | 22,050 | 190 | 0 | 256 | 23 | 25,000 | 25,050 | 341 | 8 | 474 | 72 | 28,000 | 28,050 | 610 | 30 | 766 | 176 |
| 22,050 | 22,100 | 191 | 0 | 258 | 23 | 25,050 | 25,100 | 343 | 8 | 476 | 73 | 28,050 | 28,100 | 612 | 31 | 768 | 177 |
| 22,100 | 22,150 | 192 | 0 | 260 | 23 | 25,100 | 25,150 | 345 | 8 | 478 | 74 | 28,100 | 28,150 | 622 | 31 | 771 | 178 |
| 22,150 | 22,200 | 193 | 0 | 262 | 24 | 25,150 | 25,200 | 347 | 9 | 481 | 74 | 28,150 | 28,200 | 624 | 31 | 773 | 179 |
| 22,200 | 22,250 | 208 | 0 | 265 | 24 | 25,200 | 25,250 | 350 | 9 | 483 | 75 | 28,200 | 28,250 | 626 | 32 | 775 | 180 |
| 22,250 | 22,300 | 209 | 0 | 267 | 25 | 25,250 | 25,300 | 352 | 10 | 485 | 75 | 28,250 | 28,300 | 628 | 32 | 777 | 181 |
| 22,300 | 22,350 | 210 | 0 | 269 | 25 | 25,300 | 25,350 | 354 | 10 | 487 | 76 | 28,300 | 28,350 | 630 | 32 | 780 | 182 |
| 22,350 | 22,400 | 211 | 0 | 271 | 25 | 25,350 | 25,400 | 356 | 10 | 489 | 77 | 28,350 | 28,400 | 633 | 33 | 782 | 183 |
| 22,400 | 22,450 | 212 | 0 | 273 | 26 | 25,400 | 25,450 | 358 | 11 | 491 | 77 | 28,400 | 28,450 | 635 | 33 | 784 | 184 |
| 22,450 | 22,500 | 213 | 0 | 275 | 26 | 25,450 | 25,500 | 360 | 11 | 493 | 78 | 28,450 | 28,500 | 637 | 34 | 786 | 185 |
| 22,500 | 22,550 | 214 | 0 | 277 | 26 | 25,500 | 25,550 | 362 | 11 | 501 | 88 | 28,500 | 28,550 | 639 | 34 | 789 | 186 |
| 22,550 | 22,600 | 215 | 0 | 279 | 27 | 25,550 | 25,600 | 364 | 12 | 504 | 89 | 28,550 | 28,600 | 641 | 34 | 791 | 187 |
| 22,600 | 22,650 | 217 | 0 | 282 | 27 | 25,600 | 25,650 | 367 | 12 | 506 | 89 | 28,600 | 28,650 | 651 | 35 | 793 | 188 |
| 22,650 | 22,700 | 218 | 0 | 284 | 28 | 25,650 | 25,700 | 369 | 13 | 508 | 90 | 28,650 | 28,700 | 653 | 35 | 795 | 189 |
| 22,700 | 22,750 | 233 | 0 | 286 | 28 | 25,700 | 25,750 | 371 | 13 | 510 | 91 | 28,700 | 28,750 | 655 | 35 | 798 | 190 |
| 22,750 | 22,800 | 235 | 0 | 288 | 28 | 25,750 | 25,800 | 373 | 13 | 512 | 91 | 28,750 | 28,800 | 657 | 36 | 800 | 191 |
| 22,800 | 22,850 | 236 | 0 | 290 | 29 | 25,800 | 25,850 | 375 | 14 | 514 | 92 | 28,800 | 28,850 | 660 | 36 | 802 | 192 |
| 22,850 | 22,900 | 237 | 0 | 292 | 29 | 25,850 | 25,900 | 377 | 14 | 517 | 93 | 28,850 | 28,900 | 662 | 37 | 804 | 193 |
| 22,900 | 22,950 | 238 | 0 | 294 | 29 | 25,900 | 25,950 | 379 | 14 | 519 | 93 | 28,900 | 28,950 | 664 | 37 | 807 | 194 |
| 22,950 | 23,000 | 239 | 0 | 296 | 30 | 25,950 | 26,000 | 381 | 15 | 521 | 94 | 28,950 | 29,000 | 666 | 37 | 809 | 195 |
| \$23,000 | | | | | | \$26,000 | | | | | | \$29,000 | | | | | |
| 23,000 | 23,050 | 241 | 0 | 299 | 30 | 26,000 | 26,050 | 426 | 15 | 573 | 105 | 29,000 | 29,050 | 713 | 38 | 856 | 195 |
| 23,050 | 23,100 | 243 | 0 | 301 | 31 | 26,050 | 26,100 | 428 | 16 | 575 | 106 | 29,050 | 29,100 | 715 | 38 | 858 | 196 |
| 23,100 | 23,150 | 245 | 0 | 303 | 31 | 26,100 | 26,150 | 430 | 16 | 578 | 107 | 29,100 | 29,150 | 726 | 38 | 861 | 197 |
| 23,150 | 23,200 | 247 | 0 | 305 | 31 | 26,150 | 26,200 | 432 | 16 | 580 | 108 | 29,150 | 29,200 | 728 | 39 | 863 | 198 |
| 23,200 | 23,250 | 265 | 0 | 307 | 32 | 26,200 | 26,250 | 435 | 17 | 582 | 108 | 29,200 | 29,250 | 730 | 39 | 865 | 199 |
| 23,250 | 23,300 | 267 | 0 | 309 | 32 | 26,250 | 26,300 | 437 | 17 | 584 | 109 | 29,250 | 29,300 | 732 | 40 | 867 | 200 |
| 23,300 | 23,350 | 269 | 0 | 311 | 32 | 26,300 | 26,350 | 439 | 17 | 586 | 110 | 29,300 | 29,350 | 735 | 40 | 870 | 201 |
| 23,350 | 23,400 | 271 | 0 | 313 | 33 | 26,350 | 26,400 | 441 | 18 | 589 | 111 | 29,350 | 29,400 | 737 | 40 | 872 | 202 |
| 23,400 | 23,450 | 273 | 0 | 316 | 33 | 26,400 | 26,450 | 443 | 18 | 591 | 111 | 29,400 | 29,450 | 739 | 41 | 874 | 203 |
| 23,450 | 23,500 | 275 | 0 | 318 | 34 | 26,450 | 26,500 | 445 | 19 | 593 | 112 | 29,450 | 29,500 | 741 | 41 | 876 | 204 |
| 23,500 | 23,550 | 277 | 0 | 320 | 34 | 26,500 | 26,550 | 447 | 19 | 602 | 124 | 29,500 | 29,550 | 744 | 41 | 879 | 205 |
| 23,550 | 23,600 | 279 | 0 | 322 | 34 | 26,550 | 26,600 | 449 | 19 | 604 | 125 | 29,550 | 29,600 | 746 | 42 | 881 | 206 |
| 23,600 | 23,650 | 282 | 0 | 324 | 35 | 26,600 | 26,650 | 452 | 20 | 606 | 126 | 29,600 | 29,650 | 748 | 42 | 883 | 207 |
| 23,650 | 23,700 | 284 | 0 | 326 | 35 | 26,650 | 26,700 | 454 | 20 | 609 | 127 | 29,650 | 29,700 | 750 | 43 | 885 | 208 |
| 23,700 | 23,750 | 286 | 0 | 328 | 35 | 26,700 | 26,750 | 456 | 20 | 611 | 127 | 29,700 | 29,750 | 753 | 43 | 888 | 209 |
| 23,750 | 23,800 | 288 | 0 | 330 | 36 | 26,750 | 26,800 | 458 | 21 | 613 | 128 | 29,750 | 29,800 | 755 | 43 | 890 | 210 |
| 23,800 | 23,850 | 290 | 0 | 333 | 36 | 26,800 | 26,850 | 460 | 21 | 615 | 129 | 29,800 | 29,850 | 757 | 44 | 892 | 211 |
| 23,850 | 23,900 | 292 | 0 | 335 | 37 | 26,850 | 26,900 | 462 | 22 | 617 | 130 | 29,850 | 29,900 | 759 | 44 | 894 | 212 |
| 23,900 | 23,950 | 294 | 0 | 337 | 37 | 26,900 | 26,950 | 464 | 22 | 620 | 131 | 29,900 | 29,950 | 762 | 44 | 897 | 213 |
| 23,950 | 24,000 | 296 | 0 | 339 | 37 | 26,950 | 27,000 | 466 | 22 | 622 | 132 | 29,950 | 30,000 | 764 | 45 | 899 | 214 |

* This column is also used for a qualifying widow(er).

Continued on the next page

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$30,000 | | | | | | \$33,000 | | | | | | \$36,000 | | | | | |
| 30,000 | 30,050 | 811 | 54 | 946 | 215 | 33,000 | 33,050 | 1081 | 162 | 1216 | 273 | 36,000 | 36,050 | 1351 | 234 | 1441 | 452 |
| 30,050 | 30,100 | 813 | 55 | 948 | 216 | 33,050 | 33,100 | 1083 | 163 | 1218 | 274 | 36,050 | 36,100 | 1353 | 235 | 1443 | 454 |
| 30,100 | 30,150 | 816 | 55 | 951 | 217 | 33,100 | 33,150 | 1086 | 164 | 1221 | 275 | 36,100 | 36,150 | 1356 | 236 | 1446 | 456 |
| 30,150 | 30,200 | 818 | 56 | 953 | 218 | 33,150 | 33,200 | 1088 | 165 | 1223 | 276 | 36,150 | 36,200 | 1358 | 237 | 1448 | 458 |
| 30,200 | 30,250 | 820 | 56 | 955 | 219 | 33,200 | 33,250 | 1090 | 166 | 1225 | 277 | 36,200 | 36,250 | 1360 | 238 | 1450 | 460 |
| 30,250 | 30,300 | 822 | 56 | 957 | 220 | 33,250 | 33,300 | 1092 | 167 | 1227 | 278 | 36,250 | 36,300 | 1362 | 239 | 1452 | 462 |
| 30,300 | 30,350 | 825 | 57 | 960 | 221 | 33,300 | 33,350 | 1095 | 168 | 1230 | 279 | 36,300 | 36,350 | 1365 | 240 | 1455 | 464 |
| 30,350 | 30,400 | 827 | 57 | 962 | 222 | 33,350 | 33,400 | 1097 | 169 | 1232 | 280 | 36,350 | 36,400 | 1367 | 241 | 1457 | 466 |
| 30,400 | 30,450 | 829 | 58 | 964 | 223 | 33,400 | 33,450 | 1099 | 170 | 1234 | 281 | 36,400 | 36,450 | 1369 | 242 | 1459 | 469 |
| 30,450 | 30,500 | 831 | 58 | 966 | 224 | 33,450 | 33,500 | 1101 | 171 | 1236 | 282 | 36,450 | 36,500 | 1371 | 243 | 1461 | 471 |
| 30,500 | 30,550 | 834 | 69 | 969 | 225 | 33,500 | 33,550 | 1104 | 186 | 1239 | 283 | 36,500 | 36,550 | 1374 | 244 | 1464 | 473 |
| 30,550 | 30,600 | 836 | 69 | 971 | 226 | 33,550 | 33,600 | 1106 | 187 | 1241 | 284 | 36,550 | 36,600 | 1376 | 245 | 1466 | 475 |
| 30,600 | 30,650 | 838 | 70 | 973 | 227 | 33,600 | 33,650 | 1108 | 188 | 1243 | 285 | 36,600 | 36,650 | 1378 | 246 | 1468 | 477 |
| 30,650 | 30,700 | 840 | 70 | 975 | 228 | 33,650 | 33,700 | 1110 | 189 | 1245 | 286 | 36,650 | 36,700 | 1380 | 247 | 1470 | 479 |
| 30,700 | 30,750 | 843 | 71 | 978 | 229 | 33,700 | 33,750 | 1113 | 190 | 1248 | 287 | 36,700 | 36,750 | 1383 | 248 | 1473 | 481 |
| 30,750 | 30,800 | 845 | 71 | 980 | 230 | 33,750 | 33,800 | 1115 | 191 | 1250 | 288 | 36,750 | 36,800 | 1385 | 249 | 1475 | 483 |
| 30,800 | 30,850 | 847 | 72 | 982 | 231 | 33,800 | 33,850 | 1117 | 192 | 1252 | 289 | 36,800 | 36,850 | 1387 | 250 | 1477 | 486 |
| 30,850 | 30,900 | 849 | 72 | 984 | 232 | 33,850 | 33,900 | 1119 | 193 | 1254 | 290 | 36,850 | 36,900 | 1389 | 251 | 1479 | 488 |
| 30,900 | 30,950 | 852 | 73 | 987 | 233 | 33,900 | 33,950 | 1122 | 194 | 1257 | 291 | 36,900 | 36,950 | 1392 | 252 | 1482 | 490 |
| 30,950 | 31,000 | 854 | 73 | 989 | 234 | 33,950 | 34,000 | 1124 | 195 | 1259 | 292 | 36,950 | 37,000 | 1394 | 253 | 1484 | 492 |
| \$31,000 | | | | | | \$34,000 | | | | | | \$37,000 | | | | | |
| 31,000 | 31,050 | 901 | 84 | 1036 | 234 | 34,000 | 34,050 | 1171 | 195 | 1306 | 316 | 37,000 | 37,050 | 1441 | 254 | 1486 | 494 |
| 31,050 | 31,100 | 903 | 85 | 1038 | 235 | 34,050 | 34,100 | 1173 | 196 | 1308 | 317 | 37,050 | 37,100 | 1443 | 255 | 1488 | 496 |
| 31,100 | 31,150 | 906 | 86 | 1041 | 236 | 34,100 | 34,150 | 1176 | 197 | 1311 | 318 | 37,100 | 37,150 | 1446 | 256 | 1491 | 498 |
| 31,150 | 31,200 | 908 | 86 | 1043 | 237 | 34,150 | 34,200 | 1178 | 198 | 1313 | 319 | 37,150 | 37,200 | 1448 | 257 | 1493 | 500 |
| 31,200 | 31,250 | 910 | 87 | 1045 | 238 | 34,200 | 34,250 | 1180 | 199 | 1315 | 320 | 37,200 | 37,250 | 1450 | 258 | 1495 | 503 |
| 31,250 | 31,300 | 912 | 87 | 1047 | 239 | 34,250 | 34,300 | 1182 | 200 | 1317 | 321 | 37,250 | 37,300 | 1452 | 259 | 1497 | 505 |
| 31,300 | 31,350 | 915 | 88 | 1050 | 240 | 34,300 | 34,350 | 1185 | 201 | 1320 | 322 | 37,300 | 37,350 | 1455 | 260 | 1500 | 507 |
| 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 | 1054 | 242 | 34,400 | 34,450 | 1189 | 203 | 1324 | 324 | 37,400 | 37,450 | 1459 | 262 | 1504 | 511 |
| 31,450 | 31,500 | 921 | 90 | 1056 | 243 | 34,450 | 34,500 | 1191 | 204 | 1326 | 325 | 37,450 | 37,500 | 1461 | 263 | 1506 | 513 |
| 31,500 | 31,550 | 924 | 102 | 1059 | 244 | 34,500 | 34,550 | 1194 | 205 | 1329 | 349 | 37,500 | 37,550 | 1464 | 264 | 1509 | 515 |
| 31,550 | 31,600 | 926 | 102 | 1061 | 245 | 34,550 | 34,600 | 1196 | 206 | 1331 | 350 | 37,550 | 37,600 | 1466 | 265 | 1511 | 517 |
| 31,600 | 31,650 | 928 | 103 | 1063 | 246 | 34,600 | 34,650 | 1198 | 207 | 1333 | 352 | 37,600 | 37,650 | 1468 | 266 | 1513 | 520 |
| 31,650 | 31,700 | 930 | 104 | 1065 | 247 | 34,650 | 34,700 | 1200 | 208 | 1335 | 353 | 37,650 | 37,700 | 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 | 31,800 | 935 | 105 | 1070 | 249 | 34,750 | 34,800 | 1205 | 210 | 1340 | 355 | 37,750 | 37,800 | 1475 | 269 | 1520 | 526 |
| 31,800 | 31,850 | 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 | 357 | 37,850 | 37,900 | 1479 | 271 | 1524 | 530 |
| 31,900 | 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 | 1349 | 359 | 37,950 | 38,000 | 1484 | 273 | 1529 | 534 |
| \$32,000 | | | | | | \$35,000 | | | | | | \$38,000 | | | | | |
| 32,000 | 32,050 | 991 | 120 | 1126 | 254 | 35,000 | 35,050 | 1261 | 215 | 1396 | 385 | 38,000 | 38,050 | 1531 | 273 | 1531 | 579 |
| 32,050 | 32,100 | 993 | 121 | 1128 | 255 | 35,050 | 35,100 | 1263 | 216 | 1398 | 387 | 38,050 | 38,100 | 1533 | 274 | 1533 | 581 |
| 32,100 | 32,150 | 996 | 122 | 1131 | 256 | 35,100 | 35,150 | 1266 | 217 | 1401 | 389 | 38,100 | 38,150 | 1536 | 275 | 1536 | 583 |
| 32,150 | 32,200 | 998 | 123 | 1133 | 257 | 35,150 | 35,200 | 1268 | 218 | 1403 | 391 | 38,150 | 38,200 | 1538 | 276 | 1538 | 585 |
| 32,200 | 32,250 | 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 | 1272 | 220 | 1407 | 395 | 38,250 | 38,300 | 1542 | 278 | 1542 | 590 |
| 32,300 | 32,350 | 1005 | 125 | 1140 | 260 | 35,300 | 35,350 | 1275 | 221 | 1410 | 397 | 38,300 | 38,350 | 1545 | 279 | 1545 | 592 |
| 32,350 | 32,400 | 1007 | 126 | 1142 | 261 | 35,350 | 35,400 | 1277 | 222 | 1412 | 399 | 38,350 | 38,400 | 1547 | 280 | 1547 | 594 |
| 32,400 | 32,450 | 1009 | 126 | 1144 | 262 | 35,400 | 35,450 | 1279 | 223 | 1414 | 401 | 38,400 | 38,450 | 1549 | 281 | 1549 | 596 |
| 32,450 | 32,500 | 1011 | 127 | 1146 | 263 | 35,450 | 35,500 | 1281 | 224 | 1416 | 403 | 38,450 | 38,500 | 1551 | 282 | 1551 | 598 |
| 32,500 | 32,550 | 1014 | 141 | 1149 | 264 | 35,500 | 35,550 | 1284 | 225 | 1419 | 430 | 38,500 | 38,550 | 1554 | 283 | 1554 | 600 |
| 32,550 | 32,600 | 1016 | 141 | 1151 | 265 | 35,550 | 35,600 | 1286 | 226 | 1421 | 432 | 38,550 | 38,600 | 1556 | 284 | 1556 | 602 |
| 32,600 | 32,650 | 1018 | 142 | 1153 | 266 | 35,600 | 35,650 | 1288 | 227 | 1423 | 435 | 38,600 | 38,650 | 1558 | 285 | 1558 | 605 |
| 32,650 | 32,700 | 1020 | 143 | 1155 | 267 | 35,650 | 35,700 | 1290 | 228 | 1425 | 437 | 38,650 | 38,700 | 1560 | 286 | 1560 | 607 |
| 32,700 | 32,750 | 1023 | 144 | 1158 | 268 | 35,700 | 35,750 | 1293 | 229 | 1428 | 439 | 38,700 | 38,750 | 1563 | 287 | 1563 | 609 |
| 32,750 | 32,800 | 1025 | 145 | 1160 | 269 | 35,750 | 35,800 | 1295 | 230 | 1430 | 441 | 38,750 | 38,800 | 1565 | 288 | 1565 | 611 |
| 32,800 | 32,850 | 1027 | 146 | 1162 | 270 | 35,800 | 35,850 | 1297 | 231 | 1432 | 443 | 38,800 | 38,850 | 1567 | 289 | 1567 | 613 |
| 32,850 | 32,900 | 1029 | 146 | 1164 | 271 | 35,850 | 35,900 | 1299 | 232 | 1434 | 445 | 38,850 | 38,900 | 1569 | 290 | 1569 | 615 |
| 32,900 | 32,950 | 1032 | 147 | 1167 | 272 | 35,900 | 35,950 | 1302 | 233 | 1437 | 447 | 38,900 | 38,950 | 1572 | 291 | 1572 | 617 |
| 32,950 | 33,000 | 1034 | 148 | 1169 | 273 | 35,950 | 36,000 | 1304 | 234 | 1439 | 449 | 38,950 | 39,000 | 1574 | 292 | 1574 | 619 |

* This column is also used for a qualifying widow(er).

Continued on the next page

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$39,000 | | | | | | \$42,000 | | | | | | \$45,000 | | | | | |
| 39,000 | 39,050 | 1576 | 293 | 1576 | 664 | 42,000 | 42,050 | 1711 | 460 | 1711 | 919 | 45,000 | 45,050 | 1846 | 554 | 1846 | 1216 |
| 39,050 | 39,100 | 1578 | 294 | 1578 | 666 | 42,050 | 42,100 | 1713 | 461 | 1713 | 921 | 45,050 | 45,100 | 1848 | 556 | 1848 | 1218 |
| 39,100 | 39,150 | 1581 | 295 | 1581 | 668 | 42,100 | 42,150 | 1716 | 462 | 1716 | 923 | 45,100 | 45,150 | 1851 | 558 | 1851 | 1220 |
| 39,150 | 39,200 | 1583 | 296 | 1583 | 670 | 42,150 | 42,200 | 1718 | 463 | 1718 | 925 | 45,150 | 45,200 | 1853 | 560 | 1853 | 1222 |
| 39,200 | 39,250 | 1585 | 297 | 1585 | 673 | 42,200 | 42,250 | 1720 | 465 | 1720 | 928 | 45,200 | 45,250 | 1855 | 562 | 1855 | 1224 |
| 39,250 | 39,300 | 1587 | 298 | 1587 | 675 | 42,250 | 42,300 | 1722 | 466 | 1722 | 930 | 45,250 | 45,300 | 1857 | 564 | 1857 | 1227 |
| 39,300 | 39,350 | 1590 | 299 | 1590 | 677 | 42,300 | 42,350 | 1725 | 467 | 1725 | 932 | 45,300 | 45,350 | 1860 | 566 | 1860 | 1229 |
| 39,350 | 39,400 | 1592 | 300 | 1592 | 679 | 42,350 | 42,400 | 1727 | 469 | 1727 | 934 | 45,350 | 45,400 | 1862 | 568 | 1862 | 1231 |
| 39,400 | 39,450 | 1594 | 301 | 1594 | 681 | 42,400 | 42,450 | 1729 | 470 | 1729 | 936 | 45,400 | 45,450 | 1864 | 571 | 1864 | 1233 |
| 39,450 | 39,500 | 1596 | 302 | 1596 | 683 | 42,450 | 42,500 | 1731 | 471 | 1731 | 938 | 45,450 | 45,500 | 1866 | 573 | 1866 | 1235 |
| 39,500 | 39,550 | 1599 | 303 | 1599 | 685 | 42,500 | 42,550 | 1734 | 472 | 1734 | 940 | 45,500 | 45,550 | 1869 | 575 | 1869 | 1252 |
| 39,550 | 39,600 | 1601 | 304 | 1601 | 687 | 42,550 | 42,600 | 1736 | 474 | 1736 | 942 | 45,550 | 45,600 | 1871 | 577 | 1871 | 1254 |
| 39,600 | 39,650 | 1603 | 305 | 1603 | 690 | 42,600 | 42,650 | 1738 | 475 | 1738 | 945 | 45,600 | 45,650 | 1873 | 579 | 1873 | 1256 |
| 39,650 | 39,700 | 1605 | 306 | 1605 | 692 | 42,650 | 42,700 | 1740 | 476 | 1740 | 947 | 45,650 | 45,700 | 1875 | 581 | 1875 | 1258 |
| 39,700 | 39,750 | 1608 | 307 | 1608 | 694 | 42,700 | 42,750 | 1743 | 477 | 1743 | 949 | 45,700 | 45,750 | 1878 | 583 | 1878 | 1260 |
| 39,750 | 39,800 | 1610 | 308 | 1610 | 696 | 42,750 | 42,800 | 1745 | 479 | 1745 | 951 | 45,750 | 45,800 | 1880 | 585 | 1880 | 1263 |
| 39,800 | 39,850 | 1612 | 309 | 1612 | 698 | 42,800 | 42,850 | 1747 | 480 | 1747 | 953 | 45,800 | 45,850 | 1882 | 588 | 1882 | 1265 |
| 39,850 | 39,900 | 1614 | 310 | 1614 | 700 | 42,850 | 42,900 | 1749 | 481 | 1749 | 955 | 45,850 | 45,900 | 1884 | 590 | 1884 | 1267 |
| 39,900 | 39,950 | 1617 | 311 | 1617 | 702 | 42,900 | 42,950 | 1752 | 483 | 1752 | 957 | 45,900 | 45,950 | 1887 | 592 | 1887 | 1269 |
| 39,950 | 40,000 | 1619 | 312 | 1619 | 704 | 42,950 | 43,000 | 1754 | 484 | 1754 | 959 | 45,950 | 46,000 | 1889 | 594 | 1889 | 1272 |
| \$40,000 | | | | | | \$43,000 | | | | | | \$46,000 | | | | | |
| 40,000 | 40,050 | 1621 | 337 | 1621 | 749 | 43,000 | 43,050 | 1756 | 485 | 1756 | 1004 | 46,000 | 46,050 | 1891 | 596 | 1891 | 1333 |
| 40,050 | 40,100 | 1623 | 338 | 1623 | 751 | 43,050 | 43,100 | 1758 | 486 | 1758 | 1006 | 46,050 | 46,100 | 1893 | 598 | 1893 | 1335 |
| 40,100 | 40,150 | 1626 | 339 | 1626 | 753 | 43,100 | 43,150 | 1761 | 488 | 1761 | 1008 | 46,100 | 46,150 | 1896 | 600 | 1896 | 1338 |
| 40,150 | 40,200 | 1628 | 340 | 1628 | 755 | 43,150 | 43,200 | 1763 | 489 | 1763 | 1010 | 46,150 | 46,200 | 1898 | 602 | 1898 | 1340 |
| 40,200 | 40,250 | 1630 | 341 | 1630 | 758 | 43,200 | 43,250 | 1765 | 490 | 1765 | 1013 | 46,200 | 46,250 | 1900 | 605 | 1900 | 1342 |
| 40,250 | 40,300 | 1632 | 342 | 1632 | 760 | 43,250 | 43,300 | 1767 | 492 | 1767 | 1015 | 46,250 | 46,300 | 1902 | 607 | 1902 | 1344 |
| 40,300 | 40,350 | 1635 | 343 | 1635 | 762 | 43,300 | 43,350 | 1770 | 493 | 1770 | 1017 | 46,300 | 46,350 | 1905 | 609 | 1905 | 1347 |
| 40,350 | 40,400 | 1637 | 344 | 1637 | 764 | 43,350 | 43,400 | 1772 | 494 | 1772 | 1019 | 46,350 | 46,400 | 1907 | 611 | 1907 | 1349 |
| 40,400 | 40,450 | 1639 | 345 | 1639 | 766 | 43,400 | 43,450 | 1774 | 495 | 1774 | 1021 | 46,400 | 46,450 | 1909 | 613 | 1909 | 1351 |
| 40,450 | 40,500 | 1641 | 346 | 1641 | 768 | 43,450 | 43,500 | 1776 | 497 | 1776 | 1023 | 46,450 | 46,500 | 1911 | 615 | 1911 | 1353 |
| 40,500 | 40,550 | 1644 | 372 | 1644 | 770 | 43,500 | 43,550 | 1779 | 498 | 1779 | 1025 | 46,500 | 46,550 | 1914 | 617 | 1914 | 1356 |
| 40,550 | 40,600 | 1646 | 373 | 1646 | 772 | 43,550 | 43,600 | 1781 | 499 | 1781 | 1027 | 46,550 | 46,600 | 1916 | 619 | 1916 | 1358 |
| 40,600 | 40,650 | 1648 | 374 | 1648 | 775 | 43,600 | 43,650 | 1783 | 500 | 1783 | 1030 | 46,600 | 46,650 | 1918 | 622 | 1918 | 1360 |
| 40,650 | 40,700 | 1650 | 375 | 1650 | 777 | 43,650 | 43,700 | 1785 | 502 | 1785 | 1032 | 46,650 | 46,700 | 1920 | 624 | 1920 | 1362 |
| 40,700 | 40,750 | 1653 | 376 | 1653 | 779 | 43,700 | 43,750 | 1788 | 503 | 1788 | 1034 | 46,700 | 46,750 | 1923 | 626 | 1923 | 1365 |
| 40,750 | 40,800 | 1655 | 377 | 1655 | 781 | 43,750 | 43,800 | 1790 | 504 | 1790 | 1036 | 46,750 | 46,800 | 1925 | 628 | 1925 | 1367 |
| 40,800 | 40,850 | 1657 | 379 | 1657 | 783 | 43,800 | 43,850 | 1792 | 506 | 1792 | 1038 | 46,800 | 46,850 | 1927 | 630 | 1927 | 1369 |
| 40,850 | 40,900 | 1659 | 380 | 1659 | 785 | 43,850 | 43,900 | 1794 | 507 | 1794 | 1040 | 46,850 | 46,900 | 1929 | 632 | 1929 | 1371 |
| 40,900 | 40,950 | 1662 | 381 | 1662 | 787 | 43,900 | 43,950 | 1797 | 508 | 1797 | 1042 | 46,900 | 46,950 | 1932 | 634 | 1932 | 1374 |
| 40,950 | 41,000 | 1664 | 382 | 1664 | 789 | 43,950 | 44,000 | 1799 | 509 | 1799 | 1044 | 46,950 | 47,000 | 1934 | 636 | 1934 | 1376 |
| \$41,000 | | | | | | \$44,000 | | | | | | \$47,000 | | | | | |
| 41,000 | 41,050 | 1666 | 409 | 1666 | 834 | 44,000 | 44,050 | 1801 | 511 | 1801 | 1102 | 47,000 | 47,050 | 1936 | 639 | 1936 | 1423 |
| 41,050 | 41,100 | 1668 | 410 | 1668 | 836 | 44,050 | 44,100 | 1803 | 513 | 1803 | 1104 | 47,050 | 47,100 | 1938 | 641 | 1938 | 1425 |
| 41,100 | 41,150 | 1671 | 411 | 1671 | 838 | 44,100 | 44,150 | 1806 | 515 | 1806 | 1106 | 47,100 | 47,150 | 1941 | 643 | 1941 | 1428 |
| 41,150 | 41,200 | 1673 | 412 | 1673 | 840 | 44,150 | 44,200 | 1808 | 517 | 1808 | 1108 | 47,150 | 47,200 | 1943 | 645 | 1943 | 1430 |
| 41,200 | 41,250 | 1675 | 413 | 1675 | 843 | 44,200 | 44,250 | 1810 | 520 | 1810 | 1110 | 47,200 | 47,250 | 1945 | 647 | 1945 | 1432 |
| 41,250 | 41,300 | 1677 | 415 | 1677 | 845 | 44,250 | 44,300 | 1812 | 522 | 1812 | 1113 | 47,250 | 47,300 | 1947 | 649 | 1947 | 1434 |
| 41,300 | 41,350 | 1680 | 416 | 1680 | 847 | 44,300 | 44,350 | 1815 | 524 | 1815 | 1115 | 47,300 | 47,350 | 1950 | 651 | 1950 | 1437 |
| 41,350 | 41,400 | 1682 | 417 | 1682 | 849 | 44,350 | 44,400 | 1817 | 526 | 1817 | 1117 | 47,350 | 47,400 | 1952 | 653 | 1952 | 1439 |
| 41,400 | 41,450 | 1684 | 418 | 1684 | 851 | 44,400 | 44,450 | 1819 | 528 | 1819 | 1119 | 47,400 | 47,450 | 1954 | 656 | 1954 | 1441 |
| 41,450 | 41,500 | 1686 | 419 | 1686 | 853 | 44,450 | 44,500 | 1821 | 530 | 1821 | 1121 | 47,450 | 47,500 | 1956 | 658 | 1956 | 1443 |
| 41,500 | 41,550 | 1689 | 447 | 1689 | 855 | 44,500 | 44,550 | 1824 | 532 | 1824 | 1136 | 47,500 | 47,550 | 1959 | 660 | 1959 | 1446 |
| 41,550 | 41,600 | 1691 | 448 | 1691 | 857 | 44,550 | 44,600 | 1826 | 534 | 1826 | 1139 | 47,550 | 47,600 | 1961 | 662 | 1961 | 1448 |
| 41,600 | 41,650 | 1693 | 449 | 1693 | 860 | 44,600 | 44,650 | 1828 | 537 | 1828 | 1141 | 47,600 | 47,650 | 1963 | 664 | 1963 | 1450 |
| 41,650 | 41,700 | 1695 | 451 | 1695 | 862 | 44,650 | 44,700 | 1830 | 539 | 1830 | 1143 | 47,650 | 47,700 | 1965 | 666 | 1965 | 1452 |
| 41,700 | 41,750 | 1698 | 452 | 1698 | 864 | 44,700 | 44,750 | 1833 | 541 | 1833 | 1145 | 47,700 | 47,750 | 1968 | 668 | 1968 | 1455 |
| 41,750 | 41,800 | 1700 | 453 | 1700 | 866 | 44,750 | 44,800 | 1835 | 543 | 1835 | 1147 | 47,750 | 47,800 | 1970 | 670 | 1970 | 1457 |
| 41,800 | 41,850 | 1702 | 455 | 1702 | 868 | 44,800 | 44,850 | 1837 | 545 | 1837 | 1149 | 47,800 | 47,850 | 1972 | 673 | 1972 | 1459 |
| 41,850 | 41,900 | 1704 | 456 | 1704 | 870 | 44,850 | 44,900 | 1839 | 547 | 1839 | 1152 | 47,850 | 47,900 | 1974 | 675 | 1974 | 1461 |
| 41,900 | 41,950 | 1707 | 457 | 1707 | 872 | 44,900 | 44,950 | 1842 | 549 | 1842 | 1154 | 47,900 | 47,950 | 1977 | 677 | 1977 | 1464 |
| 41,950 | 42,000 | 1709 | 458 | 1709 | 874 | 44,950 | 45,000 | 1844 | 551 | 1844 | 1156 | 47,950 | 48,000 | 1979 | 679 | 1979 | 1466 |

* This column is also used for a qualifying widow(er).

Continued on the next page

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$48,000 | | | | | | \$51,000 | | | | | | \$54,000 | | | | | |
| 48,000 | 48,050 | 1981 | 724 | 2003 | 1513 | 51,000 | 51,050 | 2116 | 1013 | 2281 | 1783 | 54,000 | 54,050 | 2376 | 1306 | 2501 | 2053 |
| 48,050 | 48,100 | 1983 | 726 | 2005 | 1515 | 51,050 | 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 | 48,300 | 1992 | 734 | 2015 | 1524 | 51,250 | 51,300 | 2127 | 1024 | 2293 | 1794 | 54,250 | 54,300 | 2388 | 1317 | 2514 | 2064 |
| 48,300 | 48,350 | 1995 | 736 | 2017 | 1527 | 51,300 | 51,350 | 2130 | 1026 | 2295 | 1797 | 54,300 | 54,350 | 2390 | 1320 | 2516 | 2067 |
| 48,350 | 48,400 | 1997 | 738 | 2019 | 1529 | 51,350 | 51,400 | 2132 | 1029 | 2298 | 1799 | 54,350 | 54,400 | 2393 | 1322 | 2519 | 2069 |
| 48,400 | 48,450 | 1999 | 741 | 2021 | 1531 | 51,400 | 51,450 | 2134 | 1031 | 2300 | 1801 | 54,400 | 54,450 | 2395 | 1324 | 2521 | 2071 |
| 48,450 | 48,500 | 2001 | 743 | 2024 | 1533 | 51,450 | 51,500 | 2136 | 1033 | 2303 | 1803 | 54,450 | 54,500 | 2398 | 1326 | 2524 | 2073 |
| 48,500 | 48,550 | 2004 | 745 | 2048 | 1536 | 51,500 | 51,550 | 2139 | 1047 | 2329 | 1806 | 54,500 | 54,550 | 2425 | 1329 | 2526 | 2076 |
| 48,550 | 48,600 | 2006 | 747 | 2050 | 1538 | 51,550 | 51,600 | 2141 | 1049 | 2331 | 1808 | 54,550 | 54,600 | 2428 | 1331 | 2529 | 2078 |
| 48,600 | 48,650 | 2008 | 749 | 2053 | 1540 | 51,600 | 51,650 | 2143 | 1051 | 2334 | 1810 | 54,600 | 54,650 | 2430 | 1333 | 2531 | 2080 |
| 48,650 | 48,700 | 2010 | 751 | 2055 | 1542 | 51,650 | 51,700 | 2145 | 1054 | 2336 | 1812 | 54,650 | 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 | 48,850 | 2017 | 758 | 2062 | 1549 | 51,800 | 51,850 | 2152 | 1060 | 2343 | 1819 | 54,800 | 54,850 | 2440 | 1342 | 2541 | 2089 |
| 48,850 | 48,900 | 2019 | 760 | 2064 | 1551 | 51,850 | 51,900 | 2154 | 1062 | 2346 | 1821 | 54,850 | 54,900 | 2442 | 1344 | 2544 | 2091 |
| 48,900 | 48,950 | 2022 | 762 | 2067 | 1554 | 51,900 | 51,950 | 2157 | 1065 | 2348 | 1824 | 54,900 | 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 | | | | | | \$55,000 | | | | | |
| 49,000 | 49,050 | 2026 | 809 | 2094 | 1603 | 52,000 | 52,050 | 2185 | 1126 | 2377 | 1873 | 55,000 | 55,050 | 2475 | 1396 | 2551 | 2143 |
| 49,050 | 49,100 | 2028 | 811 | 2096 | 1605 | 52,050 | 52,100 | 2187 | 1128 | 2380 | 1875 | 55,050 | 55,100 | 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 | 49,350 | 2040 | 821 | 2108 | 1617 | 52,300 | 52,350 | 2199 | 1140 | 2392 | 1887 | 55,300 | 55,350 | 2489 | 1410 | 2566 | 2157 |
| 49,350 | 49,400 | 2042 | 823 | 2110 | 1619 | 52,350 | 52,400 | 2201 | 1142 | 2395 | 1889 | 55,350 | 55,400 | 2492 | 1412 | 2569 | 2159 |
| 49,400 | 49,450 | 2044 | 826 | 2112 | 1621 | 52,400 | 52,450 | 2203 | 1144 | 2397 | 1891 | 55,400 | 55,450 | 2494 | 1414 | 2571 | 2161 |
| 49,450 | 49,500 | 2046 | 828 | 2115 | 1623 | 52,450 | 52,500 | 2206 | 1146 | 2400 | 1893 | 55,450 | 55,500 | 2497 | 1416 | 2574 | 2163 |
| 49,500 | 49,550 | 2049 | 830 | 2140 | 1626 | 52,500 | 52,550 | 2232 | 1149 | 2426 | 1896 | 55,500 | 55,550 | 2525 | 1419 | 2576 | 2166 |
| 49,550 | 49,600 | 2051 | 832 | 2142 | 1628 | 52,550 | 52,600 | 2234 | 1151 | 2429 | 1898 | 55,550 | 55,600 | 2527 | 1421 | 2579 | 2168 |
| 49,600 | 49,650 | 2053 | 834 | 2144 | 1630 | 52,600 | 52,650 | 2237 | 1153 | 2431 | 1900 | 55,600 | 55,650 | 2530 | 1423 | 2581 | 2170 |
| 49,650 | 49,700 | 2055 | 836 | 2147 | 1632 | 52,650 | 52,700 | 2239 | 1155 | 2434 | 1902 | 55,650 | 55,700 | 2532 | 1425 | 2584 | 2172 |
| 49,700 | 49,750 | 2058 | 838 | 2149 | 1635 | 52,700 | 52,750 | 2241 | 1158 | 2436 | 1905 | 55,700 | 55,750 | 2535 | 1428 | 2586 | 2175 |
| 49,750 | 49,800 | 2060 | 840 | 2151 | 1637 | 52,750 | 52,800 | 2244 | 1160 | 2439 | 1907 | 55,750 | 55,800 | 2537 | 1430 | 2589 | 2177 |
| 49,800 | 49,850 | 2062 | 843 | 2154 | 1639 | 52,800 | 52,850 | 2246 | 1162 | 2441 | 1909 | 55,800 | 55,850 | 2539 | 1432 | 2591 | 2179 |
| 49,850 | 49,900 | 2064 | 845 | 2156 | 1641 | 52,850 | 52,900 | 2248 | 1164 | 2444 | 1911 | 55,850 | 55,900 | 2542 | 1434 | 2594 | 2181 |
| 49,900 | 49,950 | 2067 | 847 | 2158 | 1644 | 52,900 | 52,950 | 2251 | 1167 | 2446 | 1914 | 55,900 | 55,950 | 2544 | 1437 | 2596 | 2184 |
| 49,950 | 50,000 | 2069 | 849 | 2161 | 1646 | 52,950 | 53,000 | 2253 | 1169 | 2449 | 1916 | 55,950 | 56,000 | 2547 | 1439 | 2599 | 2186 |
| \$50,000 | | | | | | \$53,000 | | | | | | \$56,000 | | | | | |
| 50,000 | 50,050 | 2071 | 904 | 2186 | 1693 | 53,000 | 53,050 | 2280 | 1216 | 2451 | 1963 | 56,000 | 56,050 | 2575 | 1486 | 2601 | 2233 |
| 50,050 | 50,100 | 2073 | 906 | 2189 | 1695 | 53,050 | 53,100 | 2282 | 1218 | 2454 | 1965 | 56,050 | 56,100 | 2578 | 1488 | 2604 | 2235 |
| 50,100 | 50,150 | 2076 | 908 | 2191 | 1698 | 53,100 | 53,150 | 2284 | 1221 | 2456 | 1968 | 56,100 | 56,150 | 2580 | 1491 | 2606 | 2238 |
| 50,150 | 50,200 | 2078 | 911 | 2193 | 1700 | 53,150 | 53,200 | 2287 | 1223 | 2459 | 1970 | 56,150 | 56,200 | 2583 | 1493 | 2609 | 2240 |
| 50,200 | 50,250 | 2080 | 913 | 2196 | 1702 | 53,200 | 53,250 | 2289 | 1225 | 2461 | 1972 | 56,200 | 56,250 | 2585 | 1495 | 2611 | 2242 |
| 50,250 | 50,300 | 2082 | 915 | 2198 | 1704 | 53,250 | 53,300 | 2291 | 1227 | 2464 | 1974 | 56,250 | 56,300 | 2588 | 1497 | 2614 | 2244 |
| 50,300 | 50,350 | 2085 | 917 | 2200 | 1707 | 53,300 | 53,350 | 2294 | 1230 | 2466 | 1977 | 56,300 | 56,350 | 2590 | 1500 | 2616 | 2247 |
| 50,350 | 50,400 | 2087 | 919 | 2203 | 1709 | 53,350 | 53,400 | 2296 | 1232 | 2469 | 1979 | 56,350 | 56,400 | 2593 | 1502 | 2619 | 2249 |
| 50,400 | 50,450 | 2089 | 921 | 2205 | 1711 | 53,400 | 53,450 | 2298 | 1234 | 2471 | 1981 | 56,400 | 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 | 50,600 | 2096 | 939 | 2236 | 1718 | 53,550 | 53,600 | 2330 | 1241 | 2479 | 1988 | 56,550 | 56,600 | 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 | 50,700 | 2100 | 943 | 2240 | 1722 | 53,650 | 53,700 | 2335 | 1245 | 2484 | 1992 | 56,650 | 56,700 | 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 | 50,850 | 2107 | 949 | 2248 | 1729 | 53,800 | 53,850 | 2342 | 1252 | 2491 | 1999 | 56,800 | 56,850 | 2641 | 1522 | 2641 | 2269 |
| 50,850 | 50,900 | 2109 | 952 | 2250 | 1731 | 53,850 | 53,900 | 2344 | 1254 | 2494 | 2001 | 56,850 | 56,900 | 2644 | 1524 | 2644 | 2271 |
| 50,900 | 50,950 | 2112 | 954 | 2252 | 1734 | 53,900 | 53,950 | 2346 | 1257 | 2496 | 2004 | 56,900 | 56,950 | 2646 | 1527 | 2646 | 2274 |
| 50,950 | 51,000 | 2114 | 956 | 2255 | | | | | | | | | | | | | |

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$57,000 | | | | | \$60,000 | | | | | \$63,000 | | | | | | | |
| 57,000 | 57,050 | 2651 | 1576 | 2651 | 2278 | 60,000 | 60,050 | 2801 | 1846 | 2801 | 2413 | 63,000 | 63,050 | 2951 | 2116 | 2951 | 2548 |
| 57,050 | 57,100 | 2654 | 1578 | 2654 | 2280 | 60,050 | 60,100 | 2804 | 1848 | 2804 | 2415 | 63,050 | 63,100 | 2954 | 2118 | 2954 | 2550 |
| 57,100 | 57,150 | 2656 | 1581 | 2656 | 2283 | 60,100 | 60,150 | 2806 | 1851 | 2806 | 2418 | 63,100 | 63,150 | 2956 | 2121 | 2956 | 2553 |
| 57,150 | 57,200 | 2659 | 1583 | 2659 | 2285 | 60,150 | 60,200 | 2809 | 1853 | 2809 | 2420 | 63,150 | 63,200 | 2959 | 2123 | 2959 | 2555 |
| 57,200 | 57,250 | 2661 | 1585 | 2661 | 2287 | 60,200 | 60,250 | 2811 | 1855 | 2811 | 2422 | 63,200 | 63,250 | 2961 | 2125 | 2961 | 2557 |
| 57,250 | 57,300 | 2664 | 1587 | 2664 | 2289 | 60,250 | 60,300 | 2814 | 1857 | 2814 | 2424 | 63,250 | 63,300 | 2964 | 2127 | 2964 | 2559 |
| 57,300 | 57,350 | 2666 | 1590 | 2666 | 2292 | 60,300 | 60,350 | 2816 | 1860 | 2816 | 2427 | 63,300 | 63,350 | 2966 | 2130 | 2966 | 2562 |
| 57,350 | 57,400 | 2669 | 1592 | 2669 | 2294 | 60,350 | 60,400 | 2819 | 1862 | 2819 | 2429 | 63,350 | 63,400 | 2969 | 2132 | 2969 | 2564 |
| 57,400 | 57,450 | 2671 | 1594 | 2671 | 2296 | 60,400 | 60,450 | 2821 | 1864 | 2821 | 2431 | 63,400 | 63,450 | 2971 | 2134 | 2971 | 2566 |
| 57,450 | 57,500 | 2674 | 1596 | 2674 | 2298 | 60,450 | 60,500 | 2824 | 1866 | 2824 | 2433 | 63,450 | 63,500 | 2974 | 2136 | 2974 | 2568 |
| 57,500 | 57,550 | 2676 | 1599 | 2676 | 2301 | 60,500 | 60,550 | 2826 | 1869 | 2826 | 2436 | 63,500 | 63,550 | 2976 | 2139 | 2976 | 2571 |
| 57,550 | 57,600 | 2679 | 1601 | 2679 | 2303 | 60,550 | 60,600 | 2829 | 1871 | 2829 | 2438 | 63,550 | 63,600 | 2979 | 2141 | 2979 | 2573 |
| 57,600 | 57,650 | 2681 | 1603 | 2681 | 2305 | 60,600 | 60,650 | 2831 | 1873 | 2831 | 2440 | 63,600 | 63,650 | 2981 | 2143 | 2981 | 2575 |
| 57,650 | 57,700 | 2684 | 1605 | 2684 | 2307 | 60,650 | 60,700 | 2834 | 1875 | 2834 | 2442 | 63,650 | 63,700 | 2984 | 2145 | 2984 | 2577 |
| 57,700 | 57,750 | 2686 | 1608 | 2686 | 2310 | 60,700 | 60,750 | 2836 | 1878 | 2836 | 2445 | 63,700 | 63,750 | 2986 | 2148 | 2986 | 2580 |
| 57,750 | 57,800 | 2689 | 1610 | 2689 | 2312 | 60,750 | 60,800 | 2839 | 1880 | 2839 | 2447 | 63,750 | 63,800 | 2989 | 2150 | 2989 | 2582 |
| 57,800 | 57,850 | 2691 | 1612 | 2691 | 2314 | 60,800 | 60,850 | 2841 | 1882 | 2841 | 2449 | 63,800 | 63,850 | 2991 | 2152 | 2991 | 2584 |
| 57,850 | 57,900 | 2694 | 1614 | 2694 | 2316 | 60,850 | 60,900 | 2844 | 1884 | 2844 | 2451 | 63,850 | 63,900 | 2994 | 2154 | 2994 | 2586 |
| 57,900 | 57,950 | 2696 | 1617 | 2696 | 2319 | 60,900 | 60,950 | 2846 | 1887 | 2846 | 2454 | 63,900 | 63,950 | 2996 | 2157 | 2996 | 2589 |
| 57,950 | 58,000 | 2699 | 1619 | 2699 | 2321 | 60,950 | 61,000 | 2849 | 1889 | 2849 | 2456 | 63,950 | 64,000 | 2999 | 2159 | 2999 | 2591 |
| \$58,000 | | | | | \$61,000 | | | | | \$64,000 | | | | | | | |
| 58,000 | 58,050 | 2701 | 1666 | 2701 | 2323 | 61,000 | 61,050 | 2851 | 1936 | 2851 | 2458 | 64,000 | 64,050 | 3001 | 2206 | 3001 | 2593 |
| 58,050 | 58,100 | 2704 | 1668 | 2704 | 2325 | 61,050 | 61,100 | 2854 | 1938 | 2854 | 2460 | 64,050 | 64,100 | 3004 | 2208 | 3004 | 2595 |
| 58,100 | 58,150 | 2706 | 1671 | 2706 | 2328 | 61,100 | 61,150 | 2856 | 1941 | 2856 | 2463 | 64,100 | 64,150 | 3006 | 2211 | 3006 | 2598 |
| 58,150 | 58,200 | 2709 | 1673 | 2709 | 2330 | 61,150 | 61,200 | 2859 | 1943 | 2859 | 2465 | 64,150 | 64,200 | 3009 | 2213 | 3009 | 2600 |
| 58,200 | 58,250 | 2711 | 1675 | 2711 | 2332 | 61,200 | 61,250 | 2861 | 1945 | 2861 | 2467 | 64,200 | 64,250 | 3011 | 2215 | 3011 | 2602 |
| 58,250 | 58,300 | 2714 | 1677 | 2714 | 2334 | 61,250 | 61,300 | 2864 | 1947 | 2864 | 2469 | 64,250 | 64,300 | 3014 | 2217 | 3014 | 2604 |
| 58,300 | 58,350 | 2716 | 1680 | 2716 | 2337 | 61,300 | 61,350 | 2866 | 1950 | 2866 | 2472 | 64,300 | 64,350 | 3016 | 2220 | 3016 | 2607 |
| 58,350 | 58,400 | 2719 | 1682 | 2719 | 2339 | 61,350 | 61,400 | 2869 | 1952 | 2869 | 2474 | 64,350 | 64,400 | 3019 | 2222 | 3019 | 2609 |
| 58,400 | 58,450 | 2721 | 1684 | 2721 | 2341 | 61,400 | 61,450 | 2871 | 1954 | 2871 | 2476 | 64,400 | 64,450 | 3021 | 2224 | 3021 | 2611 |
| 58,450 | 58,500 | 2724 | 1686 | 2724 | 2343 | 61,450 | 61,500 | 2874 | 1956 | 2874 | 2478 | 64,450 | 64,500 | 3024 | 2226 | 3024 | 2613 |
| 58,500 | 58,550 | 2726 | 1689 | 2726 | 2346 | 61,500 | 61,550 | 2876 | 1959 | 2876 | 2481 | 64,500 | 64,550 | 3026 | 2229 | 3026 | 2616 |
| 58,550 | 58,600 | 2729 | 1691 | 2729 | 2348 | 61,550 | 61,600 | 2879 | 1961 | 2879 | 2483 | 64,550 | 64,600 | 3029 | 2231 | 3029 | 2618 |
| 58,600 | 58,650 | 2731 | 1693 | 2731 | 2350 | 61,600 | 61,650 | 2881 | 1963 | 2881 | 2485 | 64,600 | 64,650 | 3031 | 2233 | 3031 | 2620 |
| 58,650 | 58,700 | 2734 | 1695 | 2734 | 2352 | 61,650 | 61,700 | 2884 | 1965 | 2884 | 2487 | 64,650 | 64,700 | 3034 | 2235 | 3034 | 2622 |
| 58,700 | 58,750 | 2736 | 1698 | 2736 | 2355 | 61,700 | 61,750 | 2886 | 1968 | 2886 | 2490 | 64,700 | 64,750 | 3036 | 2238 | 3036 | 2625 |
| 58,750 | 58,800 | 2739 | 1700 | 2739 | 2357 | 61,750 | 61,800 | 2889 | 1970 | 2889 | 2492 | 64,750 | 64,800 | 3039 | 2240 | 3039 | 2627 |
| 58,800 | 58,850 | 2741 | 1702 | 2741 | 2359 | 61,800 | 61,850 | 2891 | 1972 | 2891 | 2494 | 64,800 | 64,850 | 3041 | 2242 | 3041 | 2629 |
| 58,850 | 58,900 | 2744 | 1704 | 2744 | 2361 | 61,850 | 61,900 | 2894 | 1974 | 2894 | 2496 | 64,850 | 64,900 | 3044 | 2244 | 3044 | 2631 |
| 58,900 | 58,950 | 2746 | 1707 | 2746 | 2364 | 61,900 | 61,950 | 2896 | 1977 | 2896 | 2499 | 64,900 | 64,950 | 3046 | 2247 | 3046 | 2634 |
| 58,950 | 59,000 | 2749 | 1709 | 2749 | 2366 | 61,950 | 62,000 | 2899 | 1979 | 2899 | 2501 | 64,950 | 65,000 | 3049 | 2249 | 3049 | 2636 |
| \$59,000 | | | | | \$62,000 | | | | | \$65,000 | | | | | | | |
| 59,000 | 59,050 | 2751 | 1756 | 2751 | 2368 | 62,000 | 62,050 | 2901 | 2026 | 2901 | 2503 | 65,000 | 65,050 | 3051 | 2296 | 3051 | 2638 |
| 59,050 | 59,100 | 2754 | 1758 | 2754 | 2370 | 62,050 | 62,100 | 2904 | 2028 | 2904 | 2505 | 65,050 | 65,100 | 3054 | 2298 | 3054 | 2640 |
| 59,100 | 59,150 | 2756 | 1761 | 2756 | 2373 | 62,100 | 62,150 | 2906 | 2031 | 2906 | 2508 | 65,100 | 65,150 | 3056 | 2301 | 3056 | 2643 |
| 59,150 | 59,200 | 2759 | 1763 | 2759 | 2375 | 62,150 | 62,200 | 2909 | 2033 | 2909 | 2510 | 65,150 | 65,200 | 3059 | 2303 | 3059 | 2645 |
| 59,200 | 59,250 | 2761 | 1765 | 2761 | 2377 | 62,200 | 62,250 | 2911 | 2035 | 2911 | 2512 | 65,200 | 65,250 | 3061 | 2305 | 3061 | 2647 |
| 59,250 | 59,300 | 2764 | 1767 | 2764 | 2379 | 62,250 | 62,300 | 2914 | 2037 | 2914 | 2514 | 65,250 | 65,300 | 3064 | 2307 | 3064 | 2649 |
| 59,300 | 59,350 | 2766 | 1770 | 2766 | 2382 | 62,300 | 62,350 | 2916 | 2040 | 2916 | 2517 | 65,300 | 65,350 | 3066 | 2310 | 3066 | 2652 |
| 59,350 | 59,400 | 2769 | 1772 | 2769 | 2384 | 62,350 | 62,400 | 2919 | 2042 | 2919 | 2519 | 65,350 | 65,400 | 3069 | 2312 | 3069 | 2654 |
| 59,400 | 59,450 | 2771 | 1774 | 2771 | 2386 | 62,400 | 62,450 | 2921 | 2044 | 2921 | 2521 | 65,400 | 65,450 | 3071 | 2314 | 3071 | 2656 |
| 59,450 | 59,500 | 2774 | 1776 | 2774 | 2388 | 62,450 | 62,500 | 2924 | 2046 | 2924 | 2523 | 65,450 | 65,500 | 3074 | 2316 | 3074 | 2658 |
| 59,500 | 59,550 | 2776 | 1779 | 2776 | 2391 | 62,500 | 62,550 | 2926 | 2049 | 2926 | 2526 | 65,500 | 65,550 | 3076 | 2319 | 3076 | 2661 |
| 59,550 | 59,600 | 2779 | 1781 | 2779 | 2393 | 62,550 | 62,600 | 2929 | 2051 | 2929 | 2528 | 65,550 | 65,600 | 3079 | 2321 | 3079 | 2663 |
| 59,600 | 59,650 | 2781 | 1783 | 2781 | 2395 | 62,600 | 62,650 | 2931 | 2053 | 2931 | 2530 | 65,600 | 65,650 | 3081 | 2323 | 3081 | 2665 |
| 59,650 | 59,700 | 2784 | 1785 | 2784 | 2397 | 62,650 | 62,700 | 2934 | 2055 | 2934 | 2532 | 65,650 | 65,700 | 3084 | 2325 | 3084 | 2667 |
| 59,700 | 59,750 | 2786 | 1788 | 2786 | 2400 | 62,700 | 62,750 | 2936 | 2058 | 2936 | 2535 | 65,700 | 65,750 | 3086 | 2328 | 3086 | 2670 |
| 59,750 | 59,800 | 2789 | 1790 | 2789 | 2402 | 62,750 | 62,800 | 2939 | 2060 | 2939 | 2537 | 65,750 | 65,800 | 3089 | 2330 | 3089 | 2672 |
| 59,800 | 59,850 | 2791 | 1792 | 2791 | 2404 | 62,800 | 62,850 | 2941 | 2062 | 2941 | 2539 | 65,800 | 65,850 | 3091 | 2332 | 3091 | 2674 |
| 59,850 | 59,900 | 2794 | 1794 | 2794 | 2406 | 62,850 | 62,900 | 2944 | 2064 | 2944 | 2541 | 65,850 | 65,900 | 3094 | 2334 | 3094 | 2676 |
| 59,900 | 59,950 | 2796 | 1797 | 2796 | 2409 | 62,900 | 62,950 | 2946 | 2067 | 2946 | 2544 | 65,900 | 65,950 | 3096 | 2337 | 3096 | 2679 |
| 59,950 | 60,000 | 2799 | 1799 | 2799 | 2411 | 62,950 | 63,000 | 2949 | 2069 | 2949 | 2546 | 65,950 | 66,000 | 3099 | 2339 | 3099 | 2681 |

* This column is also used for a qualifying widow(er).

Continued on the next page

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 | 66,350 | 3116 | 2400 | 3116 | 2697 | 69,300 | 69,350 | 3266 | 2670 | 3266 | 2832 | 72,300 | 72,350 | 3416 | 2895 | 3416 | 2967 |
| 66,350 | 66,400 | 3119 | 2402 | 3119 | 2699 | 69,350 | 69,400 | 3269 | 2672 | 3269 | 2834 | 72,350 | 72,400 | 3419 | 2897 | 3419 | 2969 |
| 66,400 | 66,450 | 3121 | 2404 | 3121 | 2701 | 69,400 | 69,450 | 3271 | 2674 | 3271 | 2836 | 72,400 | 72,450 | 3421 | 2899 | 3421 | 2971 |
| 66,450 | 66,500 | 3124 | 2406 | 3124 | 2703 | 69,450 | 69,500 | 3274 | 2676 | 3274 | 2838 | 72,450 | 72,500 | 3424 | 2901 | 3424 | 2973 |
| 66,500 | 66,550 | 3126 | 2409 | 3126 | 2706 | 69,500 | 69,550 | 3276 | 2679 | 3276 | 2841 | 72,500 | 72,550 | 3426 | 2904 | 3426 | 2976 |
| 66,550 | 66,600 | 3129 | 2411 | 3129 | 2708 | 69,550 | 69,600 | 3279 | 2681 | 3279 | 2843 | 72,550 | 72,600 | 3429 | 2906 | 3429 | 2978 |
| 66,600 | 66,650 | 3131 | 2413 | 3131 | 2710 | 69,600 | 69,650 | 3281 | 2683 | 3281 | 2845 | 72,600 | 72,650 | 3431 | 2908 | 3431 | 2980 |
| 66,650 | 66,700 | 3134 | 2415 | 3134 | 2712 | 69,650 | 69,700 | 3284 | 2685 | 3284 | 2847 | 72,650 | 72,700 | 3434 | 2910 | 3434 | 2982 |
| 66,700 | 66,750 | 3136 | 2418 | 3136 | 2715 | 69,700 | 69,750 | 3286 | 2688 | 3286 | 2850 | 72,700 | 72,750 | 3436 | 2913 | 3436 | 2985 |
| 66,750 | 66,800 | 3139 | 2420 | 3139 | 2717 | 69,750 | 69,800 | 3289 | 2690 | 3289 | 2852 | 72,750 | 72,800 | 3439 | 2915 | 3439 | 2987 |
| 66,800 | 66,850 | 3141 | 2422 | 3141 | 2719 | 69,800 | 69,850 | 3291 | 2692 | 3291 | 2854 | 72,800 | 72,850 | 3441 | 2917 | 3441 | 2989 |
| 66,850 | 66,900 | 3144 | 2424 | 3144 | 2721 | 69,850 | 69,900 | 3294 | 2694 | 3294 | 2856 | 72,850 | 72,900 | 3444 | 2919 | 3444 | 2991 |
| 66,900 | 66,950 | 3146 | 2427 | 3146 | 2724 | 69,900 | 69,950 | 3296 | 2697 | 3296 | 2859 | 72,900 | 72,950 | 3446 | 2922 | 3446 | 2994 |
| 66,950 | 67,000 | 3149 | 2429 | 3149 | 2726 | 69,950 | 70,000 | 3299 | 2699 | 3299 | 2861 | 72,950 | 73,000 | 3449 | 2924 | 3449 | 2996 |
| \$67,000 | | | | | | \$70,000 | | | | | | \$73,000 | | | | | |
| 67,000 | 67,050 | 3151 | 2476 | 3151 | 2728 | 70,000 | 70,050 | 3301 | 2746 | 3301 | 2863 | 73,000 | 73,050 | 3451 | 2926 | 3451 | 2998 |
| 67,050 | 67,100 | 3154 | 2478 | 3154 | 2730 | 70,050 | 70,100 | 3304 | 2748 | 3304 | 2865 | 73,050 | 73,100 | 3454 | 2928 | 3454 | 3000 |
| 67,100 | 67,150 | 3156 | 2481 | 3156 | 2733 | 70,100 | 70,150 | 3306 | 2751 | 3306 | 2868 | 73,100 | 73,150 | 3456 | 2931 | 3456 | 3003 |
| 67,150 | 67,200 | 3159 | 2483 | 3159 | 2735 | 70,150 | 70,200 | 3309 | 2753 | 3309 | 2870 | 73,150 | 73,200 | 3459 | 2933 | 3459 | 3005 |
| 67,200 | 67,250 | 3161 | 2485 | 3161 | 2737 | 70,200 | 70,250 | 3311 | 2755 | 3311 | 2872 | 73,200 | 73,250 | 3461 | 2935 | 3461 | 3007 |
| 67,250 | 67,300 | 3164 | 2487 | 3164 | 2739 | 70,250 | 70,300 | 3314 | 2757 | 3314 | 2874 | 73,250 | 73,300 | 3464 | 2937 | 3464 | 3009 |
| 67,300 | 67,350 | 3166 | 2490 | 3166 | 2742 | 70,300 | 70,350 | 3316 | 2760 | 3316 | 2877 | 73,300 | 73,350 | 3466 | 2940 | 3466 | 3012 |
| 67,350 | 67,400 | 3169 | 2492 | 3169 | 2744 | 70,350 | 70,400 | 3319 | 2762 | 3319 | 2879 | 73,350 | 73,400 | 3469 | 2942 | 3469 | 3014 |
| 67,400 | 67,450 | 3171 | 2494 | 3171 | 2746 | 70,400 | 70,450 | 3321 | 2764 | 3321 | 2881 | 73,400 | 73,450 | 3471 | 2944 | 3471 | 3016 |
| 67,450 | 67,500 | 3174 | 2496 | 3174 | 2748 | 70,450 | 70,500 | 3324 | 2766 | 3324 | 2883 | 73,450 | 73,500 | 3474 | 2946 | 3474 | 3018 |
| 67,500 | 67,550 | 3176 | 2499 | 3176 | 2751 | 70,500 | 70,550 | 3326 | 2769 | 3326 | 2886 | 73,500 | 73,550 | 3476 | 2949 | 3476 | 3021 |
| 67,550 | 67,600 | 3179 | 2501 | 3179 | 2753 | 70,550 | 70,600 | 3329 | 2771 | 3329 | 2888 | 73,550 | 73,600 | 3479 | 2951 | 3479 | 3023 |
| 67,600 | 67,650 | 3181 | 2503 | 3181 | 2755 | 70,600 | 70,650 | 3331 | 2773 | 3331 | 2890 | 73,600 | 73,650 | 3481 | 2953 | 3481 | 3025 |
| 67,650 | 67,700 | 3184 | 2505 | 3184 | 2757 | 70,650 | 70,700 | 3334 | 2775 | 3334 | 2892 | 73,650 | 73,700 | 3484 | 2955 | 3484 | 3027 |
| 67,700 | 67,750 | 3186 | 2508 | 3186 | 2760 | 70,700 | 70,750 | 3336 | 2778 | 3336 | 2895 | 73,700 | 73,750 | 3486 | 2958 | 3486 | 3030 |
| 67,750 | 67,800 | 3189 | 2510 | 3189 | 2762 | 70,750 | 70,800 | 3339 | 2780 | 3339 | 2897 | 73,750 | 73,800 | 3489 | 2960 | 3489 | 3032 |
| 67,800 | 67,850 | 3191 | 2512 | 3191 | 2764 | 70,800 | 70,850 | 3341 | 2782 | 3341 | 2899 | 73,800 | 73,850 | 3491 | 2962 | 3491 | 3034 |
| 67,850 | 67,900 | 3194 | 2514 | 3194 | 2766 | 70,850 | 70,900 | 3344 | 2784 | 3344 | 2901 | 73,850 | 73,900 | 3494 | 2964 | 3494 | 3036 |
| 67,900 | 67,950 | 3196 | 2517 | 3196 | 2769 | 70,900 | 70,950 | 3346 | 2787 | 3346 | 2904 | 73,900 | 73,950 | 3496 | 2967 | 3496 | 3039 |
| 67,950 | 68,000 | 3199 | 2519 | 3199 | 2771 | 70,950 | 71,000 | 3349 | 2789 | 3349 | 2906 | 73,950 | 74,000 | 3499 | 2969 | 3499 | 3041 |
| \$68,000 | | | | | | \$71,000 | | | | | | \$74,000 | | | | | |
| 68,000 | 68,050 | 3201 | 2566 | 3201 | 2773 | 71,000 | 71,050 | 3351 | 2836 | 3351 | 2908 | 74,000 | 74,050 | 3501 | 2971 | 3501 | 3077 |
| 68,050 | 68,100 | 3204 | 2568 | 3204 | 2775 | 71,050 | 71,100 | 3354 | 2838 | 3354 | 2910 | 74,050 | 74,100 | 3504 | 2973 | 3504 | 3079 |
| 68,100 | 68,150 | 3206 | 2571 | 3206 | 2778 | 71,100 | 71,150 | 3356 | 2841 | 3356 | 2913 | 74,100 | 74,150 | 3506 | 2976 | 3506 | 3081 |
| 68,150 | 68,200 | 3209 | 2573 | 3209 | 2780 | 71,150 | 71,200 | 3359 | 2843 | 3359 | 2915 | 74,150 | 74,200 | 3509 | 2978 | 3509 | 3084 |
| 68,200 | 68,250 | 3211 | 2575 | 3211 | 2782 | 71,200 | 71,250 | 3361 | 2845 | 3361 | 2917 | 74,200 | 74,250 | 3511 | 2980 | 3511 | 3086 |
| 68,250 | 68,300 | 3214 | 2577 | 3214 | 2784 | 71,250 | 71,300 | 3364 | 2847 | 3364 | 2919 | 74,250 | 74,300 | 3514 | 2982 | 3514 | 3088 |
| 68,300 | 68,350 | 3216 | 2580 | 3216 | 2787 | 71,300 | 71,350 | 3366 | 2850 | 3366 | 2922 | 74,300 | 74,350 | 3516 | 2985 | 3516 | 3091 |
| 68,350 | 68,400 | 3219 | 2582 | 3219 | 2789 | 71,350 | 71,400 | 3369 | 2852 | 3369 | 2924 | 74,350 | 74,400 | 3519 | 2987 | 3519 | 3093 |
| 68,400 | 68,450 | 3221 | 2584 | 3221 | 2791 | 71,400 | 71,450 | 3371 | 2854 | 3371 | 2926 | 74,400 | 74,450 | 3521 | 2989 | 3521 | 3095 |
| 68,450 | 68,500 | 3224 | 2586 | 3224 | 2793 | 71,450 | 71,500 | 3374 | 2856 | 3374 | 2928 | 74,450 | 74,500 | 3524 | 2991 | 3524 | 3097 |
| 68,500 | 68,550 | 3226 | 2589 | 3226 | 2796 | 71,500 | 71,550 | 3376 | 2859 | 3376 | 2931 | 74,500 | 74,550 | 3526 | 2994 | 3526 | 3134 |
| 68,550 | 68,600 | 3229 | 2591 | 3229 | 2798 | 71,550 | 71,600 | 3379 | 2861 | 3379 | 2933 | 74,550 | 74,600 | 3529 | 2996 | 3529 | 3136 |
| 68,600 | 68,650 | 3231 | 2593 | 3231 | 2800 | 71,600 | 71,650 | 3381 | 2863 | 3381 | 2935 | 74,600 | 74,650 | 3531 | 2998 | 3531 | 3138 |
| 68,650 | 68,700 | 3234 | 2595 | 3234 | 2802 | 71,650 | 71,700 | 3384 | 2865 | 3384 | 2937 | 74,650 | 74,700 | 3534 | 3000 | 3534 | 3141 |
| 68,700 | 68,750 | 3236 | 2598 | 3236 | 2805 | 71,700 | 71,750 | 3386 | 2868 | 3386 | 2940 | 74,700 | 74,750 | 3536 | 3003 | 3536 | 3143 |
| 68,750 | 68,800 | 3239 | 2600 | 3239 | 2807 | 71,750 | 71,800 | 3389 | 2870 | 3389 | 2942 | 74,750 | 74,800 | 3539 | 3005 | 3539 | 3145 |
| 68,800 | 68,850 | 3241 | 2602 | 3241 | 2809 | 71,800 | 71,850 | 3391 | 2872 | 3391 | 2944 | 74,800 | 74,850 | 3541 | 3007 | 3541 | 3148 |
| 68,850 | 68,900 | 3244 | 2604 | 3244 | 2811 | 71,850 | 71,900 | 3394 | 2874 | 3394 | 2946 | 74,850 | 74,900 | 3544 | 3009 | 3544 | 3150 |
| 68,900 | 68,950 | 3246 | 2607 | 3246 | 2814 | 71,900 | 71,950 | 3396 | 2877 | 3396 | 2949 | 74,900 | 74,950 | 3546 | 3012 | 3546 | 3152 |
| 68,950 | 69,000 | 3249 | 2609 | 3249 | 2816 | 71,950 | 72,000 | 3399 | 2879 | 3399 | 2951 | 74,950 | 75,000 | 3549 | 3014 | 3549 | 3154 |

* This column is also used for a qualifying widow(er).

Continued on the next page

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$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 | 75,350 | 3566 | 3030 | 3566 | 3205 | 78,300 | 78,350 | 3716 | 3165 | 3716 | 3560 | 81,300 | 81,350 | 3866 | 3300 | 3866 | 3746 |
| 75,350 | 75,400 | 3569 | 3032 | 3569 | 3207 | 78,350 | 78,400 | 3719 | 3167 | 3719 | 3563 | 81,350 | 81,400 | 3869 | 3302 | 3869 | 3749 |
| 75,400 | 75,450 | 3571 | 3034 | 3571 | 3210 | 78,400 | 78,450 | 3721 | 3169 | 3721 | 3565 | 81,400 | 81,450 | 3871 | 3304 | 3871 | 3751 |
| 75,450 | 75,500 | 3574 | 3036 | 3574 | 3212 | 78,450 | 78,500 | 3724 | 3171 | 3724 | 3568 | 81,450 | 81,500 | 3874 | 3306 | 3874 | 3754 |
| 75,500 | 75,550 | 3576 | 3039 | 3576 | 3249 | 78,500 | 78,550 | 3726 | 3174 | 3726 | 3606 | 81,500 | 81,550 | 3876 | 3309 | 3876 | 3756 |
| 75,550 | 75,600 | 3579 | 3041 | 3579 | 3251 | 78,550 | 78,600 | 3729 | 3176 | 3729 | 3609 | 81,550 | 81,600 | 3879 | 3311 | 3879 | 3759 |
| 75,600 | 75,650 | 3581 | 3043 | 3581 | 3254 | 78,600 | 78,650 | 3731 | 3178 | 3731 | 3611 | 81,600 | 81,650 | 3881 | 3313 | 3881 | 3761 |
| 75,650 | 75,700 | 3584 | 3045 | 3584 | 3256 | 78,650 | 78,700 | 3734 | 3180 | 3734 | 3614 | 81,650 | 81,700 | 3884 | 3315 | 3884 | 3764 |
| 75,700 | 75,750 | 3586 | 3048 | 3586 | 3258 | 78,700 | 78,750 | 3736 | 3183 | 3736 | 3616 | 81,700 | 81,750 | 3886 | 3318 | 3886 | 3766 |
| 75,750 | 75,800 | 3589 | 3050 | 3589 | 3261 | 78,750 | 78,800 | 3739 | 3185 | 3739 | 3619 | 81,750 | 81,800 | 3889 | 3320 | 3889 | 3769 |
| 75,800 | 75,850 | 3591 | 3052 | 3591 | 3263 | 78,800 | 78,850 | 3741 | 3187 | 3741 | 3621 | 81,800 | 81,850 | 3891 | 3322 | 3891 | 3771 |
| 75,850 | 75,900 | 3594 | 3054 | 3594 | 3265 | 78,850 | 78,900 | 3744 | 3189 | 3744 | 3624 | 81,850 | 81,900 | 3894 | 3324 | 3894 | 3774 |
| 75,900 | 75,950 | 3596 | 3057 | 3596 | 3268 | 78,900 | 78,950 | 3746 | 3192 | 3746 | 3626 | 81,900 | 81,950 | 3896 | 3327 | 3896 | 3776 |
| 75,950 | 76,000 | 3599 | 3059 | 3599 | 3270 | 78,950 | 79,000 | 3749 | 3194 | 3749 | 3629 | 81,950 | 82,000 | 3899 | 3329 | 3899 | 3779 |
| \$76,000 | | | | | | \$79,000 | | | | | | \$82,000 | | | | | |
| 76,000 | 76,050 | 3601 | 3061 | 3601 | 3307 | 79,000 | 79,050 | 3751 | 3196 | 3751 | 3631 | 82,000 | 82,050 | 3901 | 3331 | 3901 | 3781 |
| 76,050 | 76,100 | 3604 | 3063 | 3604 | 3310 | 79,050 | 79,100 | 3754 | 3198 | 3754 | 3634 | 82,050 | 82,100 | 3904 | 3333 | 3904 | 3784 |
| 76,100 | 76,150 | 3606 | 3066 | 3606 | 3312 | 79,100 | 79,150 | 3756 | 3201 | 3756 | 3636 | 82,100 | 82,150 | 3906 | 3336 | 3906 | 3786 |
| 76,150 | 76,200 | 3609 | 3068 | 3609 | 3314 | 79,150 | 79,200 | 3759 | 3203 | 3759 | 3639 | 82,150 | 82,200 | 3909 | 3338 | 3909 | 3789 |
| 76,200 | 76,250 | 3611 | 3070 | 3611 | 3317 | 79,200 | 79,250 | 3761 | 3205 | 3761 | 3641 | 82,200 | 82,250 | 3911 | 3340 | 3911 | 3791 |
| 76,250 | 76,300 | 3614 | 3072 | 3614 | 3319 | 79,250 | 79,300 | 3764 | 3207 | 3764 | 3644 | 82,250 | 82,300 | 3914 | 3342 | 3914 | 3794 |
| 76,300 | 76,350 | 3616 | 3075 | 3616 | 3321 | 79,300 | 79,350 | 3766 | 3210 | 3766 | 3646 | 82,300 | 82,350 | 3916 | 3345 | 3916 | 3796 |
| 76,350 | 76,400 | 3619 | 3077 | 3619 | 3324 | 79,350 | 79,400 | 3769 | 3212 | 3769 | 3649 | 82,350 | 82,400 | 3919 | 3347 | 3919 | 3799 |
| 76,400 | 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 | 76,600 | 3629 | 3086 | 3629 | 3368 | 79,550 | 79,600 | 3779 | 3221 | 3779 | 3659 | 82,550 | 82,600 | 3929 | 3356 | 3929 | 3809 |
| 76,600 | 76,650 | 3631 | 3088 | 3631 | 3371 | 79,600 | 79,650 | 3781 | 3223 | 3781 | 3661 | 82,600 | 82,650 | 3931 | 3358 | 3931 | 3811 |
| 76,650 | 76,700 | 3634 | 3090 | 3634 | 3373 | 79,650 | 79,700 | 3784 | 3225 | 3784 | 3664 | 82,650 | 82,700 | 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 | 76,850 | 3641 | 3097 | 3641 | 3380 | 79,800 | 79,850 | 3791 | 3232 | 3791 | 3671 | 82,800 | 82,850 | 3941 | 3367 | 3941 | 3821 |
| 76,850 | 76,900 | 3644 | 3099 | 3644 | 3383 | 79,850 | 79,900 | 3794 | 3234 | 3794 | 3674 | 82,850 | 82,900 | 3944 | 3369 | 3944 | 3824 |
| 76,900 | 76,950 | 3646 | 3102 | 3646 | 3385 | 79,900 | 79,950 | 3796 | 3237 | 3796 | 3676 | 82,900 | 82,950 | 3946 | 3372 | 3946 | 3826 |
| 76,950 | 77,000 | 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 | 80,000 | 80,050 | 3801 | 3241 | 3801 | 3681 | 83,000 | 83,050 | 3951 | 3376 | 3951 | 3831 |
| 77,050 | 77,100 | 3654 | 3108 | 3654 | 3428 | 80,050 | 80,100 | 3804 | 3243 | 3804 | 3684 | 83,050 | 83,100 | 3954 | 3378 | 3954 | 3834 |
| 77,100 | 77,150 | 3656 | 3111 | 3656 | 3430 | 80,100 | 80,150 | 3806 | 3246 | 3806 | 3686 | 83,100 | 83,150 | 3956 | 3381 | 3956 | 3836 |
| 77,150 | 77,200 | 3659 | 3113 | 3659 | 3433 | 80,150 | 80,200 | 3809 | 3248 | 3809 | 3689 | 83,150 | 83,200 | 3959 | 3383 | 3959 | 3839 |
| 77,200 | 77,250 | 3661 | 3115 | 3661 | 3435 | 80,200 | 80,250 | 3811 | 3250 | 3811 | 3691 | 83,200 | 83,250 | 3961 | 3385 | 3961 | 3841 |
| 77,250 | 77,300 | 3664 | 3117 | 3664 | 3437 | 80,250 | 80,300 | 3814 | 3252 | 3814 | 3694 | 83,250 | 83,300 | 3964 | 3387 | 3964 | 3844 |
| 77,300 | 77,350 | 3666 | 3120 | 3666 | 3440 | 80,300 | 80,350 | 3816 | 3255 | 3816 | 3696 | 83,300 | 83,350 | 3966 | 3390 | 3966 | 3846 |
| 77,350 | 77,400 | 3669 | 3122 | 3669 | 3442 | 80,350 | 80,400 | 3819 | 3257 | 3819 | 3699 | 83,350 | 83,400 | 3969 | 3392 | 3969 | 3849 |
| 77,400 | 77,450 | 3671 | 3124 | 3671 | 3445 | 80,400 | 80,450 | 3821 | 3259 | 3821 | 3701 | 83,400 | 83,450 | 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 | 77,550 | 3676 | 3129 | 3676 | 3485 | 80,500 | 80,550 | 3826 | 3264 | 3826 | 3706 | 83,500 | 83,550 | 3976 | 3399 | 3976 | 3856 |
| 77,550 | 77,600 | 3679 | 3131 | 3679 | 3488 | 80,550 | 80,600 | 3829 | 3266 | 3829 | 3709 | 83,550 | 83,600 | 3979 | 3401 | 3979 | 3859 |
| 77,600 | 77,650 | 3681 | 3133 | 3681 | 3490 | 80,600 | 80,650 | 3831 | 3268 | 3831 | 3711 | 83,600 | 83,650 | 3981 | 3403 | 3981 | 3861 |
| 77,650 | 77,700 | 3684 | 3135 | 3684 | 3492 | 80,650 | 80,700 | 3834 | 3270 | 3834 | 3714 | 83,650 | 83,700 | 3984 | 3405 | 3984 | 3864 |
| 77,700 | 77,750 | 3686 | 3138 | 3686 | 3495 | 80,700 | 80,750 | 3836 | 3273 | 3836 | 3716 | 83,700 | 83,750 | 3986 | 3408 | 3986 | 3866 |
| 77,750 | 77,800 | 3689 | 3140 | 3689 | 3497 | 80,750 | 80,800 | 3839 | 3275 | 3839 | 3719 | 83,750 | 83,800 | 3989 | 3410 | 3989 | 3869 |
| 77,800 | 77,850 | 3691 | 3142 | 3691 | 3500 | 80,800 | 80,850 | 3841 | 3277 | 3841 | 3721 | 83,800 | 83,850 | 3991 | 3412 | 3991 | 3871 |
| 77,850 | 77,900 | 3694 | 3144 | 3694 | 3502 | 80,850 | 80,900 | 3844 | 3279 | 3844 | 3724 | 83,850 | 83,900 | 3994 | 3414 | 3994 | 3874 |
| 77,900 | 77,950 | 3696 | 3147 | 3696 | 3505 | 80,900 | 80,950 | 3846 | 3282 | 3846 | 3726 | 83,900 | 83,950 | 3996 | 3417 | 3996 | 3876 |
| 77,950 | 78,000 | 3699 | 3149 | 3699 | 3507 | 80,950 | 81,000 | 3849 | 3284 | 3849 | 3729 | 83,950 | 84,000 | 3999 | 3419 | 3999 | 3879 |

* This column is also used for a qualifying widow(er).

Continued on the next page

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$84,000 | | | | | | \$87,000 | | | | | | \$90,000 | | | | | |
| 84,000 | 84,050 | 4001 | 3421 | 4001 | 3881 | 87,000 | 87,050 | 4151 | 3556 | 4151 | 4031 | 90,000 | 90,050 | 4301 | 3691 | 4301 | 4181 |
| 84,050 | 84,100 | 4004 | 3423 | 4004 | 3884 | 87,050 | 87,100 | 4154 | 3558 | 4154 | 4034 | 90,050 | 90,100 | 4304 | 3693 | 4304 | 4184 |
| 84,100 | 84,150 | 4006 | 3426 | 4006 | 3886 | 87,100 | 87,150 | 4156 | 3561 | 4156 | 4036 | 90,100 | 90,150 | 4306 | 3696 | 4306 | 4186 |
| 84,150 | 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 | 84,350 | 4016 | 3435 | 4016 | 3896 | 87,300 | 87,350 | 4166 | 3570 | 4166 | 4046 | 90,300 | 90,350 | 4316 | 3705 | 4316 | 4196 |
| 84,350 | 84,400 | 4019 | 3437 | 4019 | 3899 | 87,350 | 87,400 | 4169 | 3572 | 4169 | 4049 | 90,350 | 90,400 | 4319 | 3707 | 4319 | 4199 |
| 84,400 | 84,450 | 4021 | 3439 | 4021 | 3901 | 87,400 | 87,450 | 4171 | 3574 | 4171 | 4051 | 90,400 | 90,450 | 4321 | 3709 | 4321 | 4201 |
| 84,450 | 84,500 | 4024 | 3441 | 4024 | 3904 | 87,450 | 87,500 | 4174 | 3576 | 4174 | 4054 | 90,450 | 90,500 | 4324 | 3711 | 4324 | 4204 |
| 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 | 84,600 | 4029 | 3446 | 4029 | 3909 | 87,550 | 87,600 | 4179 | 3581 | 4179 | 4059 | 90,550 | 90,600 | 4329 | 3716 | 4329 | 4209 |
| 84,600 | 84,650 | 4031 | 3448 | 4031 | 3911 | 87,600 | 87,650 | 4181 | 3583 | 4181 | 4061 | 90,600 | 90,650 | 4331 | 3718 | 4331 | 4211 |
| 84,650 | 84,700 | 4034 | 3450 | 4034 | 3914 | 87,650 | 87,700 | 4184 | 3585 | 4184 | 4064 | 90,650 | 90,700 | 4334 | 3720 | 4334 | 4214 |
| 84,700 | 84,750 | 4036 | 3453 | 4036 | 3916 | 87,700 | 87,750 | 4186 | 3588 | 4186 | 4066 | 90,700 | 90,750 | 4336 | 3723 | 4336 | 4216 |
| 84,750 | 84,800 | 4039 | 3455 | 4039 | 3919 | 87,750 | 87,800 | 4189 | 3590 | 4189 | 4069 | 90,750 | 90,800 | 4339 | 3725 | 4339 | 4219 |
| 84,800 | 84,850 | 4041 | 3457 | 4041 | 3921 | 87,800 | 87,850 | 4191 | 3592 | 4191 | 4071 | 90,800 | 90,850 | 4341 | 3727 | 4341 | 4221 |
| 84,850 | 84,900 | 4044 | 3459 | 4044 | 3924 | 87,850 | 87,900 | 4194 | 3594 | 4194 | 4074 | 90,850 | 90,900 | 4344 | 3729 | 4344 | 4224 |
| 84,900 | 84,950 | 4046 | 3462 | 4046 | 3926 | 87,900 | 87,950 | 4196 | 3597 | 4196 | 4076 | 90,900 | 90,950 | 4346 | 3732 | 4346 | 4226 |
| 84,950 | 85,000 | 4049 | 3464 | 4049 | 3929 | 87,950 | 88,000 | 4199 | 3599 | 4199 | 4079 | 90,950 | 91,000 | 4349 | 3734 | 4349 | 4229 |
| \$85,000 | | | | | | \$88,000 | | | | | | \$91,000 | | | | | |
| 85,000 | 85,050 | 4051 | 3466 | 4051 | 3931 | 88,000 | 88,050 | 4201 | 3601 | 4201 | 4081 | 91,000 | 91,050 | 4351 | 3736 | 4351 | 4231 |
| 85,050 | 85,100 | 4054 | 3468 | 4054 | 3934 | 88,050 | 88,100 | 4204 | 3603 | 4204 | 4084 | 91,050 | 91,100 | 4354 | 3738 | 4354 | 4234 |
| 85,100 | 85,150 | 4056 | 3471 | 4056 | 3936 | 88,100 | 88,150 | 4206 | 3606 | 4206 | 4086 | 91,100 | 91,150 | 4356 | 3741 | 4356 | 4236 |
| 85,150 | 85,200 | 4059 | 3473 | 4059 | 3939 | 88,150 | 88,200 | 4209 | 3608 | 4209 | 4089 | 91,150 | 91,200 | 4359 | 3743 | 4359 | 4239 |
| 85,200 | 85,250 | 4061 | 3475 | 4061 | 3941 | 88,200 | 88,250 | 4211 | 3610 | 4211 | 4091 | 91,200 | 91,250 | 4361 | 3745 | 4361 | 4241 |
| 85,250 | 85,300 | 4064 | 3477 | 4064 | 3944 | 88,250 | 88,300 | 4214 | 3612 | 4214 | 4094 | 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 | 85,400 | 4069 | 3482 | 4069 | 3949 | 88,350 | 88,400 | 4219 | 3617 | 4219 | 4099 | 91,350 | 91,400 | 4369 | 3752 | 4369 | 4249 |
| 85,400 | 85,450 | 4071 | 3484 | 4071 | 3951 | 88,400 | 88,450 | 4221 | 3619 | 4221 | 4101 | 91,400 | 91,450 | 4371 | 3754 | 4371 | 4251 |
| 85,450 | 85,500 | 4074 | 3486 | 4074 | 3954 | 88,450 | 88,500 | 4224 | 3621 | 4224 | 4104 | 91,450 | 91,500 | 4374 | 3756 | 4374 | 4254 |
| 85,500 | 85,550 | 4076 | 3489 | 4076 | 3956 | 88,500 | 88,550 | 4226 | 3624 | 4226 | 4106 | 91,500 | 91,550 | 4376 | 3759 | 4376 | 4256 |
| 85,550 | 85,600 | 4079 | 3491 | 4079 | 3959 | 88,550 | 88,600 | 4229 | 3626 | 4229 | 4109 | 91,550 | 91,600 | 4379 | 3761 | 4379 | 4259 |
| 85,600 | 85,650 | 4081 | 3493 | 4081 | 3961 | 88,600 | 88,650 | 4231 | 3628 | 4231 | 4111 | 91,600 | 91,650 | 4381 | 3763 | 4381 | 4261 |
| 85,650 | 85,700 | 4084 | 3495 | 4084 | 3964 | 88,650 | 88,700 | 4234 | 3630 | 4234 | 4114 | 91,650 | 91,700 | 4384 | 3765 | 4384 | 4264 |
| 85,700 | 85,750 | 4086 | 3498 | 4086 | 3966 | 88,700 | 88,750 | 4236 | 3633 | 4236 | 4116 | 91,700 | 91,750 | 4386 | 3768 | 4386 | 4266 |
| 85,750 | 85,800 | 4089 | 3500 | 4089 | 3969 | 88,750 | 88,800 | 4239 | 3635 | 4239 | 4119 | 91,750 | 91,800 | 4389 | 3770 | 4389 | 4269 |
| 85,800 | 85,850 | 4091 | 3502 | 4091 | 3971 | 88,800 | 88,850 | 4241 | 3637 | 4241 | 4121 | 91,800 | 91,850 | 4391 | 3772 | 4391 | 4271 |
| 85,850 | 85,900 | 4094 | 3504 | 4094 | 3974 | 88,850 | 88,900 | 4244 | 3639 | 4244 | 4124 | 91,850 | 91,900 | 4394 | 3774 | 4394 | 4274 |
| 85,900 | 85,950 | 4096 | 3507 | 4096 | 3976 | 88,900 | 88,950 | 4246 | 3642 | 4246 | 4126 | 91,900 | 91,950 | 4396 | 3777 | 4396 | 4276 |
| 85,950 | 86,000 | 4099 | 3509 | 4099 | 3979 | 88,950 | 89,000 | 4249 | 3644 | 4249 | 4129 | 91,950 | 92,000 | 4399 | 3779 | 4399 | 4279 |
| \$86,000 | | | | | | \$89,000 | | | | | | \$92,000 | | | | | |
| 86,000 | 86,050 | 4101 | 3511 | 4101 | 3981 | 89,000 | 89,050 | 4251 | 3646 | 4251 | 4131 | 92,000 | 92,050 | 4401 | 3781 | 4401 | 4281 |
| 86,050 | 86,100 | 4104 | 3513 | 4104 | 3984 | 89,050 | 89,100 | 4254 | 3648 | 4254 | 4134 | 92,050 | 92,100 | 4404 | 3783 | 4404 | 4284 |
| 86,100 | 86,150 | 4106 | 3516 | 4106 | 3986 | 89,100 | 89,150 | 4256 | 3651 | 4256 | 4136 | 92,100 | 92,150 | 4406 | 3786 | 4406 | 4286 |
| 86,150 | 86,200 | 4109 | 3518 | 4109 | 3989 | 89,150 | 89,200 | 4259 | 3653 | 4259 | 4139 | 92,150 | 92,200 | 4409 | 3788 | 4409 | 4289 |
| 86,200 | 86,250 | 4111 | 3520 | 4111 | 3991 | 89,200 | 89,250 | 4261 | 3655 | 4261 | 4141 | 92,200 | 92,250 | 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 | 86,350 | 4116 | 3525 | 4116 | 3996 | 89,300 | 89,350 | 4266 | 3660 | 4266 | 4146 | 92,300 | 92,350 | 4416 | 3795 | 4416 | 4296 |
| 86,350 | 86,400 | 4119 | 3527 | 4119 | 3999 | 89,350 | 89,400 | 4269 | 3662 | 4269 | 4149 | 92,350 | 92,400 | 4419 | 3797 | 4419 | 4299 |
| 86,400 | 86,450 | 4121 | 3529 | 4121 | 4001 | 89,400 | 89,450 | 4271 | 3664 | 4271 | 4151 | 92,400 | 92,450 | 4421 | 3799 | 4421 | 4301 |
| 86,450 | 86,500 | 4124 | 3531 | 4124 | 4004 | 89,450 | 89,500 | 4274 | 3666 | 4274 | 4154 | 92,450 | 92,500 | 4424 | 3801 | 4424 | 4304 |
| 86,500 | 86,550 | 4126 | 3534 | 4126 | 4006 | 89,500 | 89,550 | 4276 | 3669 | 4276 | 4156 | 92,500 | 92,550 | 4426 | 3804 | 4426 | 4306 |
| 86,550 | 86,600 | 4129 | 3536 | 4129 | 4009 | 89,550 | 89,600 | 4279 | 3671 | 4279 | 4159 | 92,550 | 92,600 | 4429 | 3806 | 4429 | 4309 |
| 86,600 | 86,650 | 4131 | 3538 | 4131 | 4011 | 89,600 | 89,650 | 4281 | 3673 | 4281 | 4161 | 92,600 | 92,650 | 4431 | 3808 | 4431 | 4311 |
| 86,650 | 86,700 | 4134 | 3540 | 4134 | 4014 | 89,650 | 89,700 | 4284 | 3675 | 4284 | 4164 | 92,650 | 92,700 | 4434 | 3810 | 4434 | 4314 |
| 86,700 | 86,750 | 4136 | 3543 | 4136 | 4016 | 89,700 | 89,750 | 4286 | 3678 | 4286 | 4166 | 92,700 | 92,750 | 4436 | 3813 | 4436 | 4316 |
| 86,750 | 86,800 | 4139 | 3545 | 4139 | 4019 | 89,750 | 89,800 | 4289 | 3680 | 4289 | 4169 | 92,750 | 92,800 | 4439 | 3815 | 4439 | 4319 |
| 86,800 | 86,850 | 4141 | 3547 | 4141 | 4021 | 89,800 | 89,850 | 4291 | 3682 | 4291 | 4171 | 92,800 | 92,850 | 4441 | 3817 | 4441 | 4321 |
| 86,850 | 86,900 | 4144 | 3549 | 4144 | 4024 | 89,850 | 89,900 | 4294 | 3684 | 4294 | 4174 | 92,850 | 92,900 | 4444 | 3819 | 4444 | 4324 |
| 86,900 | 86,950 | 4146 | 3552 | 4146 | 4026 | 89,900 | 89,950 | 4296 | 3687 | 4296 | 4176 | 92,900 | 92,950 | 4446 | 3822 | 4446 | 4326 |
| 86,950 | 87,000 | 4149 | 3554 | 4149 | 4029 | 89,950 | 90,000 | 4299 | 3689 | 4299 | 4179 | 92,950 | 93,000 | 4449 | 3824 | 4449 | 4329 |

* This column is also used for a qualifying widow(er).

Continued on the next page

2008 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is** | | And you are | | | | If CT AGI is** | | And you are | | | | If CT AGI 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 |
| \$93,000 | | | | | | \$96,000 | | | | | | \$99,000 | | | | | |
| 93,000 | 93,050 | 4451 | 3826 | 4451 | 4331 | 96,000 | 96,050 | 4601 | 4005 | 4601 | 4481 | 99,000 | 99,050 | 4751 | 4415 | 4751 | 4631 |
| 93,050 | 93,100 | 4454 | 3828 | 4454 | 4334 | 96,050 | 96,100 | 4604 | 4007 | 4604 | 4484 | 99,050 | 99,100 | 4754 | 4417 | 4754 | 4634 |
| 93,100 | 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 | 93,300 | 4464 | 3837 | 4464 | 4344 | 96,250 | 96,300 | 4614 | 4017 | 4614 | 4494 | 99,250 | 99,300 | 4764 | 4427 | 4764 | 4644 |
| 93,300 | 93,350 | 4466 | 3840 | 4466 | 4346 | 96,300 | 96,350 | 4616 | 4019 | 4616 | 4496 | 99,300 | 99,350 | 4766 | 4429 | 4766 | 4646 |
| 93,350 | 93,400 | 4469 | 3842 | 4469 | 4349 | 96,350 | 96,400 | 4619 | 4021 | 4619 | 4499 | 99,350 | 99,400 | 4769 | 4432 | 4769 | 4649 |
| 93,400 | 93,450 | 4471 | 3844 | 4471 | 4351 | 96,400 | 96,450 | 4621 | 4023 | 4621 | 4501 | 99,400 | 99,450 | 4771 | 4434 | 4771 | 4651 |
| 93,450 | 93,500 | 4474 | 3846 | 4474 | 4354 | 96,450 | 96,500 | 4624 | 4026 | 4624 | 4504 | 99,450 | 99,500 | 4774 | 4437 | 4774 | 4654 |
| 93,500 | 93,550 | 4476 | 3849 | 4476 | 4356 | 96,500 | 96,550 | 4626 | 4028 | 4626 | 4506 | 99,500 | 99,550 | 4776 | 4439 | 4776 | 4656 |
| 93,550 | 93,600 | 4479 | 3851 | 4479 | 4359 | 96,550 | 96,600 | 4629 | 4031 | 4629 | 4509 | 99,550 | 99,600 | 4779 | 4442 | 4779 | 4659 |
| 93,600 | 93,650 | 4481 | 3853 | 4481 | 4361 | 96,600 | 96,650 | 4631 | 4033 | 4631 | 4511 | 99,600 | 99,650 | 4781 | 4444 | 4781 | 4661 |
| 93,650 | 93,700 | 4484 | 3855 | 4484 | 4364 | 96,650 | 96,700 | 4634 | 4036 | 4634 | 4514 | 99,650 | 99,700 | 4784 | 4447 | 4784 | 4664 |
| 93,700 | 93,750 | 4486 | 3858 | 4486 | 4366 | 96,700 | 96,750 | 4636 | 4038 | 4636 | 4516 | 99,700 | 99,750 | 4786 | 4449 | 4786 | 4666 |
| 93,750 | 93,800 | 4489 | 3860 | 4489 | 4369 | 96,750 | 96,800 | 4639 | 4041 | 4639 | 4519 | 99,750 | 99,800 | 4789 | 4452 | 4789 | 4669 |
| 93,800 | 93,850 | 4491 | 3862 | 4491 | 4371 | 96,800 | 96,850 | 4641 | 4043 | 4641 | 4521 | 99,800 | 99,850 | 4791 | 4454 | 4791 | 4671 |
| 93,850 | 93,900 | 4494 | 3864 | 4494 | 4374 | 96,850 | 96,900 | 4644 | 4046 | 4644 | 4524 | 99,850 | 99,900 | 4794 | 4457 | 4794 | 4674 |
| 93,900 | 93,950 | 4496 | 3867 | 4496 | 4376 | 96,900 | 96,950 | 4646 | 4048 | 4646 | 4526 | 99,900 | 99,950 | 4796 | 4459 | 4796 | 4676 |
| 93,950 | 94,000 | 4499 | 3869 | 4499 | 4379 | 96,950 | 97,000 | 4649 | 4051 | 4649 | 4529 | 99,950 | 100,000 | 4799 | 4462 | 4799 | 4679 |
| \$94,000 | | | | | | \$97,000 | | | | | | \$100,000 | | | | | |
| 94,000 | 94,050 | 4501 | 3871 | 4501 | 4381 | 97,000 | 97,050 | 4651 | 4101 | 4651 | 4531 | 100,000 | 100,050 | 4801 | 4555 | 4801 | 4681 |
| 94,050 | 94,100 | 4504 | 3873 | 4504 | 4384 | 97,050 | 97,100 | 4654 | 4103 | 4654 | 4534 | 100,050 | 100,100 | 4804 | 4557 | 4804 | 4684 |
| 94,100 | 94,150 | 4506 | 3876 | 4506 | 4386 | 97,100 | 97,150 | 4656 | 4106 | 4656 | 4536 | 100,100 | 100,150 | 4806 | 4559 | 4806 | 4686 |
| 94,150 | 94,200 | 4509 | 3878 | 4509 | 4389 | 97,150 | 97,200 | 4659 | 4108 | 4659 | 4539 | 100,150 | 100,200 | 4809 | 4561 | 4809 | 4689 |
| 94,200 | 94,250 | 4511 | 3880 | 4511 | 4391 | 97,200 | 97,250 | 4661 | 4111 | 4661 | 4541 | 100,200 | 100,250 | 4811 | 4563 | 4811 | 4691 |
| 94,250 | 94,300 | 4514 | 3882 | 4514 | 4394 | 97,250 | 97,300 | 4664 | 4113 | 4664 | 4544 | 100,250 | 100,300 | 4814 | 4565 | 4814 | 4694 |
| 94,300 | 94,350 | 4516 | 3885 | 4516 | 4396 | 97,300 | 97,350 | 4666 | 4116 | 4666 | 4546 | 100,300 | 100,350 | 4816 | 4567 | 4816 | 4696 |
| 94,350 | 94,400 | 4519 | 3887 | 4519 | 4399 | 97,350 | 97,400 | 4669 | 4118 | 4669 | 4549 | 100,350 | 100,400 | 4819 | 4569 | 4819 | 4699 |
| 94,400 | 94,450 | 4521 | 3889 | 4521 | 4401 | 97,400 | 97,450 | 4671 | 4121 | 4671 | 4551 | 100,400 | 100,450 | 4821 | 4571 | 4821 | 4701 |
| 94,450 | 94,500 | 4524 | 3891 | 4524 | 4404 | 97,450 | 97,500 | 4674 | 4123 | 4674 | 4554 | 100,450 | 100,500 | 4824 | 4573 | 4824 | 4704 |
| 94,500 | 94,550 | 4526 | 3894 | 4526 | 4406 | 97,500 | 97,550 | 4676 | 4126 | 4676 | 4556 | 100,500 | 100,550 | 4826 | 4575 | 4826 | 4706 |
| 94,550 | 94,600 | 4529 | 3896 | 4529 | 4409 | 97,550 | 97,600 | 4679 | 4128 | 4679 | 4559 | 100,550 | 100,600 | 4829 | 4577 | 4829 | 4709 |
| 94,600 | 94,650 | 4531 | 3898 | 4531 | 4411 | 97,600 | 97,650 | 4681 | 4131 | 4681 | 4561 | 100,600 | 100,650 | 4831 | 4579 | 4831 | 4711 |
| 94,650 | 94,700 | 4534 | 3900 | 4534 | 4414 | 97,650 | 97,700 | 4684 | 4133 | 4684 | 4564 | 100,650 | 100,700 | 4834 | 4581 | 4834 | 4714 |
| 94,700 | 94,750 | 4536 | 3903 | 4536 | 4416 | 97,700 | 97,750 | 4686 | 4136 | 4686 | 4566 | 100,700 | 100,750 | 4836 | 4583 | 4836 | 4716 |
| 94,750 | 94,800 | 4539 | 3905 | 4539 | 4419 | 97,750 | 97,800 | 4689 | 4138 | 4689 | 4569 | 100,750 | 100,800 | 4839 | 4585 | 4839 | 4719 |
| 94,800 | 94,850 | 4541 | 3907 | 4541 | 4421 | 97,800 | 97,850 | 4691 | 4141 | 4691 | 4571 | 100,800 | 100,850 | 4841 | 4587 | 4841 | 4721 |
| 94,850 | 94,900 | 4544 | 3909 | 4544 | 4424 | 97,850 | 97,900 | 4694 | 4143 | 4694 | 4574 | 100,850 | 100,900 | 4844 | 4589 | 4844 | 4724 |
| 94,900 | 94,950 | 4546 | 3912 | 4546 | 4426 | 97,900 | 97,950 | 4696 | 4146 | 4696 | 4576 | 100,900 | 100,950 | 4846 | 4591 | 4846 | 4726 |
| 94,950 | 95,000 | 4549 | 3914 | 4549 | 4429 | 97,950 | 98,000 | 4699 | 4148 | 4699 | 4579 | 100,950 | 101,000 | 4849 | 4593 | 4849 | 4729 |
| \$95,000 | | | | | | \$98,000 | | | | | | \$101,000 | | | | | |
| 95,000 | 95,050 | 4551 | 3916 | 4551 | 4431 | 98,000 | 98,050 | 4701 | 4151 | 4701 | 4581 | 101,000 | 101,050 | 4851 | 4651 | 4851 | 4731 |
| 95,050 | 95,100 | 4554 | 3918 | 4554 | 4434 | 98,050 | 98,100 | 4704 | 4153 | 4704 | 4584 | 101,050 | 101,100 | 4854 | 4653 | 4854 | 4734 |
| 95,100 | 95,150 | 4556 | 3921 | 4556 | 4436 | 98,100 | 98,150 | 4706 | 4156 | 4706 | 4586 | 101,100 | 101,150 | 4856 | 4655 | 4856 | 4736 |
| 95,150 | 95,200 | 4559 | 3923 | 4559 | 4439 | 98,150 | 98,200 | 4709 | 4158 | 4709 | 4589 | 101,150 | 101,200 | 4859 | 4657 | 4859 | 4739 |
| 95,200 | 95,250 | 4561 | 3925 | 4561 | 4441 | 98,200 | 98,250 | 4711 | 4161 | 4711 | 4591 | 101,200 | 101,250 | 4861 | 4659 | 4861 | 4741 |
| 95,250 | 95,300 | 4564 | 3927 | 4564 | 4444 | 98,250 | 98,300 | 4714 | 4163 | 4714 | 4594 | 101,250 | 101,300 | 4864 | 4661 | 4864 | 4744 |
| 95,300 | 95,350 | 4566 | 3930 | 4566 | 4446 | 98,300 | 98,350 | 4716 | 4166 | 4716 | 4596 | 101,300 | 101,350 | 4866 | 4663 | 4866 | 4746 |
| 95,350 | 95,400 | 4569 | 3932 | 4569 | 4449 | 98,350 | 98,400 | 4719 | 4168 | 4719 | 4599 | 101,350 | 101,400 | 4869 | 4665 | 4869 | 4749 |
| 95,400 | 95,450 | 4571 | 3934 | 4571 | 4451 | 98,400 | 98,450 | 4721 | 4171 | 4721 | 4601 | 101,400 | 101,450 | 4871 | 4667 | 4871 | 4751 |
| 95,450 | 95,500 | 4574 | 3936 | 4574 | 4454 | 98,450 | 98,500 | 4724 | 4173 | 4724 | 4604 | 101,450 | 101,500 | 4874 | 4669 | 4874 | 4754 |
| 95,500 | 95,550 | 4576 | 3939 | 4576 | 4456 | 98,500 | 98,550 | 4726 | 4176 | 4726 | 4606 | 101,500 | 101,550 | 4876 | 4671 | 4876 | 4756 |
| 95,550 | 95,600 | 4579 | 3941 | 4579 | 4459 | 98,550 | 98,600 | 4729 | 4178 | 4729 | 4609 | 101,550 | 101,600 | 4879 | 4673 | 4879 | 4759 |
| 95,600 | 95,650 | 4581 | 3943 | 4581 | 4461 | 98,600 | 98,650 | 4731 | 4181 | 4731 | 4611 | 101,600 | 101,650 | 4881 | 4675 | 4881 | 4761 |
| 95,650 | 95,700 | 4584 | 3945 | 4584 | 4464 | 98,650 | 98,700 | 4734 | 4183 | 4734 | 4614 | 101,650 | 101,700 | 4884 | 4677 | 4884 | 4764 |
| 95,700 | 95,750 | 4586 | 3948 | 4586 | 4466 | 98,700 | 98,750 | 4736 | 4186 | 4736 | 4616 | 101,700 | 101,750 | 4886 | 4679 | 4886 | 4766 |
| 95,750 | 95,800 | 4589 | 3950 | 4589 | 4469 | 98,750 | 98,800 | 4739 | 4188 | 4739 | 4619 | 101,750 | 101,800 | 4889 | 4681 | 4889 | 4769 |
| 95,800 | 95,850 | 4591 | 3952 | 4591 | 4471 | 98,800 | 98,850 | 4741 | 4191 | 4741 | 4621 | 101,800 | 101,850 | 4891 | 4683 | 4891 | 4771 |
| 95,850 | 95,900 | 4594 | 3954 | 4594 | 4474 | 98,850 | 98,900 | 4744 | 4193 | 4744 | 4624 | 101,850 | 101,900 | 4894 | 4685 | 4894 | 4774 |
| 95,900 | 95,950 | 4596 | 3957 | 4596 | 4476 | 98,900 | 98,950 | 4746 | 4196 | 4746 | 4626 | 101,900 | 101,950 | 4896 | 4687 | 4896 | 4776 |
| 95,950 | 96,000 | 4599 | 3959 | 4599 | 4479 | 98,950 | 99,000 | 4749 | 4198 | 4749 | 4629 | 101,950 | 102,000 | 4899 | 4689 | 4899 | 4779 |

* This column is also used for a qualifying widow(er).

\$102,000 + Use Tax Calculation Schedule

Table A - Exemptions 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 exemption.

| Single | | | Filing Jointly or Qualifying Widow(er) | | | Filing Separately | | | Head of Household | | |
|-----------------|-----------------------|-----------------|--|-----------------------|-----------------|-------------------|-----------------------|-----------------|-------------------|-----------------------|-----------------|
| Connecticut AGI | | Exemption | Connecticut AGI | | Exemption | Connecticut AGI | | Exemption | Connecticut AGI | | Exemption |
| More Than | Less Than or Equal To | | More Than | Less Than or Equal To | | More Than | Less Than or Equal To | | More Than | Less Than or Equal To | |
| \$ 0 | \$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 | | | | | | |
| | | | \$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.

| | |
|---|---|
| <p>Single or Filing Separately</p> <p>If the amount on Line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to \$10,0003%</p> <p>More than \$10,000.....\$300 plus 5% of the excess over \$10,000</p> | <p>Example: If the amount on Line 3 is \$13,000, enter \$450 on Line 4.</p> <p>\$13,000 - \$10,000 = \$3,000</p> <p>\$3,000 x .05 = \$150</p> <p>\$150 + \$300 = \$450</p> |
| <p>Head of Household</p> <p>If the amount on Line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to \$16,0003%</p> <p>More than \$16,000\$480 plus 5% of the excess over \$16,000</p> | <p>Example: If the amount on Line 3 is \$20,000, enter \$680 on Line 4.</p> <p>\$20,000 - \$16,000 = \$4,000</p> <p>\$4,000 x .05 = \$200</p> <p>\$200 + \$480 = \$680</p> |
| <p>Filing Jointly or Qualifying Widow(er)</p> <p>If the amount on Line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to \$20,0003%</p> <p>More than \$20,000.....\$600 plus 5% of the excess over \$20,000</p> | <p>Example: If the amount on Line 3 is \$22,500, enter \$725 on Line 4.</p> <p>\$22,500 - \$20,000 = \$2,500</p> <p>\$2,500 x .05 = \$125</p> <p>\$125 + \$600 = \$725</p> |


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 | | | Filing Jointly or Qualified Widow(er) | | | Filing Separately | | | Head of Household | | |
|-----------------|-----------------------|----------------|---------------------------------------|-----------------------|----------------|-------------------|-----------------------|----------------|-------------------|-----------------------|----------------|
| Connecticut AGI | | Decimal Amount | Connecticut AGI | | Decimal Amount | Connecticut AGI | | Decimal Amount | Connecticut AGI | | Decimal Amount |
| More Than | Less Than or Equal To | | More Than | Less Than or Equal To | | More Than | Less Than or Equal To | | More Than | Less Than or Equal To | |
| \$13,000 | \$16,300 | .75 | \$24,000 | \$30,000 | .75 | \$12,000 | \$15,000 | .75 | \$19,000 | \$24,000 | .75 |
| \$16,300 | \$16,800 | .70 | \$30,000 | \$30,500 | .70 | \$15,000 | \$15,500 | .70 | \$24,000 | \$24,500 | .70 |
| \$16,800 | \$17,300 | .65 | \$30,500 | \$31,000 | .65 | \$15,500 | \$16,000 | .65 | \$24,500 | \$25,000 | .65 |
| \$17,300 | \$17,800 | .60 | \$31,000 | \$31,500 | .60 | \$16,000 | \$16,500 | .60 | \$25,000 | \$25,500 | .60 |
| \$17,800 | \$18,300 | .55 | \$31,500 | \$32,000 | .55 | \$16,500 | \$17,000 | .55 | \$25,500 | \$26,000 | .55 |
| \$18,300 | \$18,800 | .50 | \$32,000 | \$32,500 | .50 | \$17,000 | \$17,500 | .50 | \$26,000 | \$26,500 | .50 |
| \$18,800 | \$19,300 | .45 | \$32,500 | \$33,000 | .45 | \$17,500 | \$18,000 | .45 | \$26,500 | \$27,000 | .45 |
| \$19,300 | \$19,800 | .40 | \$33,000 | \$33,500 | .40 | \$18,000 | \$18,500 | .40 | \$27,000 | \$27,500 | .40 |
| \$19,800 | \$21,700 | .35 | \$33,500 | \$40,000 | .35 | \$18,500 | \$20,000 | .35 | \$27,500 | \$34,000 | .35 |
| \$21,700 | \$22,200 | .30 | \$40,000 | \$40,500 | .30 | \$20,000 | \$20,500 | .30 | \$34,000 | \$34,500 | .30 |
| \$22,200 | \$22,700 | .25 | \$40,500 | \$41,000 | .25 | \$20,500 | \$21,000 | .25 | \$34,500 | \$35,000 | .25 |
| \$22,700 | \$23,200 | .20 | \$41,000 | \$41,500 | .20 | \$21,000 | \$21,500 | .20 | \$35,000 | \$35,500 | .20 |
| \$23,200 | \$27,100 | .15 | \$41,500 | \$50,000 | .15 | \$21,500 | \$25,000 | .15 | \$35,500 | \$44,000 | .15 |
| \$27,100 | \$27,600 | .14 | \$50,000 | \$50,500 | .14 | \$25,000 | \$25,500 | .14 | \$44,000 | \$44,500 | .14 |
| \$27,600 | \$28,100 | .13 | \$50,500 | \$51,000 | .13 | \$25,500 | \$26,000 | .13 | \$44,500 | \$45,000 | .13 |
| \$28,100 | \$28,600 | .12 | \$51,000 | \$51,500 | .12 | \$26,000 | \$26,500 | .12 | \$45,000 | \$45,500 | .12 |
| \$28,600 | \$29,100 | .11 | \$51,500 | \$52,000 | .11 | \$26,500 | \$27,000 | .11 | \$45,500 | \$46,000 | .11 |
| \$29,100 | \$52,000 | .10 | \$52,000 | \$96,000 | .10 | \$27,000 | \$48,000 | .10 | \$46,000 | \$74,000 | .10 |
| \$52,000 | \$52,500 | .09 | \$96,000 | \$96,500 | .09 | \$48,000 | \$48,500 | .09 | \$74,000 | \$74,500 | .09 |
| \$52,500 | \$53,000 | .08 | \$96,500 | \$97,000 | .08 | \$48,500 | \$49,000 | .08 | \$74,500 | \$75,000 | .08 |
| \$53,000 | \$53,500 | .07 | \$97,000 | \$97,500 | .07 | \$49,000 | \$49,500 | .07 | \$75,000 | \$75,500 | .07 |
| \$53,500 | \$54,000 | .06 | \$97,500 | \$98,000 | .06 | \$49,500 | \$50,000 | .06 | \$75,500 | \$76,000 | .06 |
| \$54,000 | \$54,500 | .05 | \$98,000 | \$98,500 | .05 | \$50,000 | \$50,500 | .05 | \$76,000 | \$76,500 | .05 |
| \$54,500 | \$55,000 | .04 | \$98,500 | \$99,000 | .04 | \$50,500 | \$51,000 | .04 | \$76,500 | \$77,000 | .04 |
| \$55,000 | \$55,500 | .03 | \$99,000 | \$99,500 | .03 | \$51,000 | \$51,500 | .03 | \$77,000 | \$77,500 | .03 |
| \$55,500 | \$56,000 | .02 | \$99,500 | \$100,000 | .02 | \$51,500 | \$52,000 | .02 | \$77,500 | \$78,000 | .02 |
| \$56,000 | \$56,500 | .01 | \$100,000 | \$100,500 | .01 | \$52,000 | \$52,500 | .01 | \$78,000 | \$78,500 | .01 |
| \$56,500 | and up | .00 | \$100,500 | and up | .00 | \$52,500 | and up | .00 | \$78,500 | and up | .00 |

Tax Calculation Schedule

| | | | |
|--|---|---|----|
| 1. Enter Connecticut AGI from Form CT-1040EZ , Line 3. | 1 | | 00 |
| 2. Enter Personal Exemption from <i>Table A, Exemptions</i> . | 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 <i>Table B, Connecticut Income Tax</i> . | 4 | | 00 |
| 5. Enter Decimal Amount from <i>Table C, Personal Tax Credits</i> . 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-1040EZ , Line 4. | 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.



Property Tax Credit Table

Enter the amount from **Form CT-1040EZ, Schedule 1EZ - Property Tax Credit**, Line 24, on Line 5, if your filing status is:

- Single** and your Connecticut AGI is **\$56,500 or less**
- Filing jointly or qualifying widow(er)** and your Connecticut AGI is **\$100,500 or less**
- Filing separately** and your Connecticut AGI is **\$50,250 or less**
- Head of household** and your Connecticut AGI is **\$78,500 or less**

Otherwise, enter the decimal amount from the **Property Tax Credit Table** below on Form CT-1040EZ, Schedule 1EZ, Line 25.

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040EZ, Line 3.

| Single | | | Filing Jointly or Qualifying Widow(er) | | |
|--|-----------------------|----------------|--|-----------------------|----------------|
| If you are single and your Connecticut AGI is: | | | If you are filing jointly for federal and Connecticut, filing jointly for Connecticut only, or qualifying widow(er) and your Connecticut AGI is: | | |
| More Than | Less Than or Equal To | Decimal Amount | More Than | Less Than or Equal To | Decimal Amount |
| \$ 0 | \$56,500 | 0 | \$ 0 | \$100,500 | 0 |
| \$56,500 | \$66,500 | .10 | \$100,500 | \$110,500 | .10 |
| \$66,500 | \$76,500 | .20 | \$110,500 | \$120,500 | .20 |
| \$76,500 | \$86,500 | .30 | \$120,500 | \$130,500 | .30 |
| \$86,500 | \$96,500 | .40 | \$130,500 | \$140,500 | .40 |
| \$96,500 | \$106,500 | .50 | \$140,500 | \$150,500 | .50 |
| \$106,500 | \$116,500 | .60 | \$150,500 | \$160,500 | .60 |
| \$116,500 | \$126,500 | .70 | \$160,500 | \$170,500 | .70 |
| \$126,500 | \$136,500 | .80 | \$170,500 | \$180,500 | .80 |
| \$136,500 | \$146,500 | .90 | \$180,500 | \$190,500 | .90 |
| \$146,500 | and up | 1.00 | \$190,500 | and up | 1.00 |

| Filing Separately | | | Head of Household | | |
|---|-----------------------|----------------|---|-----------------------|----------------|
| If you are filing separately for federal and Connecticut or filing separately for Connecticut only and your Connecticut AGI is: | | | If you are head of household and your Connecticut AGI is: | | |
| More Than | Less Than or Equal To | Decimal Amount | More Than | Less Than or Equal To | Decimal Amount |
| \$ 0 | \$50,250 | 0 | \$ 0 | \$78,500 | 0 |
| \$50,250 | \$55,250 | .10 | \$78,500 | \$88,500 | .10 |
| \$55,250 | \$60,250 | .20 | \$88,500 | \$98,500 | .20 |
| \$60,250 | \$65,250 | .30 | \$98,500 | \$108,500 | .30 |
| \$65,250 | \$70,250 | .40 | \$108,500 | \$118,500 | .40 |
| \$70,250 | \$75,250 | .50 | \$118,500 | \$128,500 | .50 |
| \$75,250 | \$80,250 | .60 | \$128,500 | \$138,500 | .60 |
| \$80,250 | \$85,250 | .70 | \$138,500 | \$148,500 | .70 |
| \$85,250 | \$90,250 | .80 | \$148,500 | \$158,500 | .80 |
| \$90,250 | \$95,250 | .90 | \$158,500 | \$168,500 | .90 |
| \$95,250 | and up | 1.00 | \$168,500 | and up | 1.00 |

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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.

For more information about the **TSC**, visit the DRS website at www.ct.gov/DRS or see **TSC** on Page 2 of this book.



| | 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 the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere). |
| 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
10 Middle St.
203-336-7890

Norwich
2 Cliff St.
860-425-4123

Hamden
3074 Whitney Ave.
Building #2
203-287-8243

Waterbury
55 West Main St.
Suite 100
203-805-6789

Hartford
25 Sigourney St.
860-297-5962

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

Federal Tax Information

For questions about **federal taxes**, visit www.irs.gov or call the Internal Revenue Service (IRS) at 1-800-829-1040.

To order **federal tax forms**, call 1-800-829-3676.

Statewide Services

Visit the ConneCT website at www.ct.gov for information on statewide services and programs.

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