## 2009 Connecticut FORM Resident CT-1040 <br> Income Tax

## Return and Instructions

## CT-1040EZ/Telefile is discontinued. All resident taxpayers now file Form CT-1040.

This booklet contains:

- Form CT-1040
- Supplemental Schedule CT-1040WH
- Tax Tables
- Tax Calculation Schedule
- Index
- Use Tax Information
(Pages 4 and 28)


## Electronical/ /



## Taxpayer Service Center (TSC) for Individuals

## File Electronically ... it's FAST money!



## Visit www.ct.gov/TSC to learn more about free filing options.

## Contributions to Designated Charities

Below is a list of charities for which you may use your tax return to contribute all or a portion of your refund. Enter your total contributions on Schedule 5, Line 70, of Form CT-1040, Connecticut Resident Income Tax Return. Your contribution is irrevocable. To contribute directly, send your contribution to the address shown below.

| Aids Research Education Fund | Organ Transplant Fund | Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund | Breast Cancer <br> Research and <br> Education Fund | Safety Net Services Fund | Military Family Relief Fund |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). | Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients. | Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats. | Assists research, education, and community service programs related to breast cancer. | Protects the children of families who are no longer eligible for public assistance benefits. | 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. |
| Department of Public Health AIDS and Chronic Diseases Division MS \#11APV PO Box 340308 Hartford CT 06134-0308 | Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033 | Department of Environmental ProtectionBureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591 | Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS \#11 CCS <br> PO Box 340308 <br> Hartford CT 06134-0308 | Department of Social Services <br> Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033 | 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 |

## What's New

- Form CT-1040EZ: All resident taxpayers must use Form CT-1040 to file their Connecticut income tax return. Form CT-1040EZ, Connecticut Resident EZ Income Tax Return, has been eliminated.
- Telefile: Taxpayers can no longer file their Connecticut income tax return using the Telefile system. Taxpayers are encouraged to file electronically through the Taxpayer Service Center (TSC) at www.ct.gov/TSC.
- Income Tax Rates: New legislation increases Connecticut income taxes for those with Connecticut taxable incomes over $\$ 1$ million for joint filers, \$800,000 for head of household filers, and \$500,000 for single filers and married people filing separately. It adds a third, higher-income tax bracket and increases the marginal tax rate from $5.0 \%$ to $6.5 \%$ for income in that bracket. It also increases the flat income tax rate for trusts and estates from $5.0 \%$ to $6.5 \%$.
- Personal Exemption and Credits: The annual increase to the personal exemption and credits used in calculating the tax for single filers has been delayed by three years. The personal exemptions and credits for the 2008 taxable year remain in effect for the 2009 taxable year. The scheduled increases will resume beginning with the 2012 taxable year.
- Property Tax Credit Limitation: The annual increase to the property tax credit limitation thresholds for single filers has been delayed three years. The property tax credit limitation amounts in effect for the 2008 taxable year remain in effect for the 2009 taxable year. The scheduled increases will resume beginning with the 2012 taxable year.
- Military Spouses Residency Relief Act: The Military Spouses Residency Relief Act provides that, effective for taxable years beginning on or after January 1, 2009, where a service member's spouse (spouse) is in Connecticut solely to be with the service member serving in compliance with military orders, income from services performed by the spouse in Connecticut shall not be deemed to be income derived from or connected with Connecticut sources unless the spouse's state of residence is Connecticut. If a spouse had income for services performed in Connecticut and had Connecticut income tax withheld from wages or made estimated payments for taxable year 2009, then he or she may file a 2009 Connecticut income tax return and request a refund.
- Cancellation of Debt Income: Section 1231 of the American Recovery and Reinvestment Act of 2009 allows a taxpayer, at the taxpayer's election, to defer the inclusion in federal gross income of cancellation of debt income realized in connection with a reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011. The cancellation of debt income, if the deferral election is made, must be included in federal gross income ratably over a period of five taxable years beginning in 2014.
For taxable years ending after December 31, 2008, in computing Connecticut adjusted gross income, a taxpayer making the federal deferral election must add back to his or her federal adjusted gross income the amount of cancellation of debt income deferred for federal income tax purposes.

This addition modification must be made on Schedule 1, Line 33, of Form CT-1040 for taxable years beginning January 1, 2009.
Where a taxpayer makes the federal election to defer cancellation of debt income and reports the amount as an addition modification on his or her Connecticut income tax return, and where the taxpayer is required to include those amounts ratably over the five year period beginning in 2014, the taxpayer will be allowed, in computing his or her Connecticut adjusted gross income, to subtract the ratable amounts from his or her federal adjusted gross income.

This provision affects partnerships, limited liability companies treated as partnerships for federal income tax purposes, S corporations, and individuals conducting a trade or business.

For more information on Section 1231 of the American Recovery and Reinvestment Act of 2009, visit the Internal Revenue Services website at www.irs.gov.

- Domestic Production Activity Deduction: For taxable years beginning on or after January 1, 2009, an individual is required, in computing his or her Connecticut adjusted gross income, to add back the deduction allowable under I.R.C. §199, to the extent the amount is deductible in determining federal adjusted gross income.
This addition modification must be made on Schedule 1, Line 37, of Form CT-1040 for taxable years beginning January 1, 2009.
- 50\% of Military Retirement Pay: The subtraction modification for $50 \%$ of military retirement pay must be entered on Schedule 1, Line 45, of Form CT-1040 for taxable years beginning January 1, 2009. This modification was entered on Line 49 for taxable year 2008.
- International ACH Transactions: New federal banking rules require the Department of Revenue Services (DRS) to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside the United States, DRS will issue a paper check.
- Use Tax: Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. See Pages 4 and 28 for more information on the use tax.
- Green Initiative: In our continuing efforts to cut costs and support green initiatives, Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals, and Form CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals, are no longer included in this booklet. These forms can be filed electronically through the TSC at www.ct.gov/TSC.
- How to Get Help: Walk-in assistance to complete your Connecticut income tax return is now available only at the DRS office at 25 Sigourney Street in Hartford or by telephone. See Tax Assistance on Page 5.


## Questions and Answers About the Connecticut Individual Use Tax

For additional information, see Informational Publication 2009(33), Q\&A on the Connecticut Individual Use Tax.

## 1. What is the use tax?

When you make a retail purchase in this state, you usually pay sales tax to the seller who in turn pays the tax to DRS. If Connecticut sales tax is not paid to the retailer, the purchaser must pay the use tax directly to DRS.

## 2. On what kinds of goods or services must I pay use tax?

You must pay use tax on taxable tangible personal property, whether purchased or leased. Examples of taxable personal property include items of clothing costing $\$ 50$ or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers, and prewritten computer software. Some taxable services include repair services to your television, motor vehicle, or computer; landscaping services for your home; reupholstering services for your household furniture; or charges for online access to computer services.

## 3. Are there exemptions from the use tax?

Yes. If you buy goods or services in Connecticut that are exempt from sales tax, they are exempt from the use tax even though you buy them for use in Connecticut. Some examples are items of clothing that cost less than $\$ 50$, charges to access the Internet through an Internet provider's server, and repair and maintenance services to vessels.
4. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?
No. If all the items you purchased and brought into Connecticut at one time total $\$ 25$ or less, you do not have to pay Connecticut use tax. The $\$ 25$ exemption does not apply to items shipped or mailed to you.

Generally, individuals who purchased goods from mail order companies or over the Internet 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.

## 5. What is the use tax rate?

In general, the use tax rate for taxable goods or services is $6 \%$. However, computer and data processing services are taxed at $1 \%$.

## 6. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?

If the goods or services were purchased for use in Connecticut and the tax paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax due is the difference between the Connecticut tax and the tax paid to the other state.

Example: You purchased a \$1,000 refrigerator in another state and paid a \$50 tax to that state. If you bought the refrigerator for use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10 after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, the Connecticut use tax is $\$ 60$.
7. When must individuals pay the use tax?

You must pay the individual use tax when you file an individual income tax return. Forms CT-1040 or CT-1040NR/PY must be filed on or before April 15, 2010, or use the Taxpayer Service Center (TSC) to file your 2009 income tax return. If you are not required to file a Connecticut income tax return, you must pay the use tax on Form OP-186, Connecticut Individual Use Tax Return. You may file Form OP-186 for the entire year or you may file several returns throughout the year.
If you are engaged in a trade or business, you must register with DRS for business use tax and report purchases made in connection with your trade or business on Form OS-114, Sales and Use Tax Return.
8. What are the penalties and interest for not paying the use tax?
The penalty is $10 \%$ of the tax due. Interest is charged at the rate of $1 \%$ per month or fraction of a month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.
9. On what amount should the use tax be calculated?

Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6\%).


## General Information

## Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at www.ct.gov/DRS or call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) during business hours, 8:30 a.m. to 4:30 p.m. For walk-in assistance, visit the DRS office at 25 Sigourney Street, Hartford. If you visit, be sure to bring:

- Copy 2 of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number (SSN) card, photo identification, and proof of qualifying property tax payments if you are claiming a property tax credit; and
- Your completed federal income tax return.


## 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 at most public libraries, town halls, and post offices during the tax filing season.

## Important Reminders

$\square$ Most taxpayers qualify to electronically file their Connecticut income tax return. See May I File My Connecticut Income Tax Return Over the Internet on Page 6.
$\square$ You must use blue or black ink only to complete your paper return.
$\square$ Remember to send all four pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information, the processing of your return will be delayed.
Make sure you enter your name, mailing address, your SSN or ITIN, the name and SSN or ITIN for your spouse (if filing a joint return) and attach all required schedules or forms.
$\square$ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you receive the forms on or before January 31. If you receive an additional federal W-2 or 1099 form after filing your Connecticut income tax return, you may be required to file Form CT-1040X, Amended Connecticut Income Tax Return for Individuals. See Amended Returns on Page 29.
-Do not send W-2, 1099, or Schedule CT K-1 forms with your Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you fail to complete all columns.
$\square$ Check the correct filing status on your return.
$\square$ Sign your return. If you and your spouse are filing jointly, both of you must sign.
$\square$ Have your paid preparer sign the return and enter the firm's Federal Employer Identification Number (FEIN) in the space provided.
$\square$ 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 or a spouse in a marriage recognized under Public Act 2009-13.
$\square$ 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.
$\square$ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, remember to check the box next to the deceased taxpayer's SSN.
$\square$ Remember to check the box on the first page of your return if you are filing Form CT-1040CRC, Claim of Right Credit.
$\square$ Check the box on the first page of your return if you are filing Form CT-8379, Nonobligated Spouse Claim.
$\square$ Round all figures to the nearest whole dollar. See Rounding Off to Whole Dollars on Page 13.
$\square$ 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.
$\square$ Use the correct DRS mailing label on the envelope when filing your paper return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

## Who Must File a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year and any of the following is true for the 2009 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT;
- You meet the Gross Income Test; or
- You had a federal alternative minimum tax liability.

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

## Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2009 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,000 and you are filing single;
- $\$ 19,000$ and you are filing head of household; or
- $\$ 24,000$ and you are filing jointly or qualifying widow(er) with dependent child.

Gross income means all income you received in the form of money, goods, property, services not exempt from federal income tax, and any additions to income required to be reported on Form CT-1040, Schedule 1.

Gross income includes but is not limited to:

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

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

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

| Gross Income | $\mathbf{\$ 1 0 0 , 0 0 0}$ <br> Expenses |
| :--- | :---: |
|  |  |
| Net Income | $\mathbf{\$ 8 , 0 0 0}$ |

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

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

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

## May I File My Connecticut Income Tax Return Over the Internet

Most Connecticut taxpayers may use the DRS Taxpayer Service Center (TSC) to file their Connecticut income tax return. For more information about the TSC, see Page 2. You may electronically file your Connecticut income tax return if all of the following are true:

Y 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 nondriver ID;
Y Your filing status is the same as the last return DRS has on file. If your filing status changed since your last filing, you may be able to file electronically through the TSC. If the filing status you want to use is not displayed in the drop-down menu, you cannot file electronically through the TSC this year, but you may be able to file electronically through e-file;
$\square$ You are not filing Form CT-8379, Nonobligated Spouse Claim, with your return;
$\square$ You are not filing Form CT-1040CRC, Claim of Right Credit; and
$\square$ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld.

## Relief From Joint Liability

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

## Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for Who Must File a Connecticut Resident Return on Page 5 are met.
However, if you do not have funds to pay your Connecticut income tax, complete Form CT-19IT, Title 19 Status Release, and attach it to the front of your Connecticut income tax return if the following two conditions apply:

- You were a Title 19 recipient during 2009; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2009.
Completing this form authorizes DRS to verify your Title 19 status for 2009 with the Department of Social Services.


## Deceased Taxpayers

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

Generally, the Connecticut and federal filing status must be the same. A surviving spouse may file jointly for Connecticut if the surviving spouse filed a joint federal income tax return. A surviving civil union partner or spouse in a marriage recognized under Public Act 2009-13 may file jointly for Connecticut as a surviving spouse although this will not be their federal filing status. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2009, their legal representative must file a final return.

## Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing jointly with your deceased spouse, you may claim the refund on the jointly-filed return. If you are a court-appointed representative, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.
Income received by the estate of the decedent for the portion of the year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on Form CT-1041, Connecticut Income Tax Return for Trusts and Estates.

## Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if he or she meets the requirements of Who Must File a Connecticut Resident Return. In determining whether the gross income test is met, the nonresident alien must take into account any income not subject to federal income tax under an income tax treaty between the United States and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income. See Form CT-1040, Schedule 1, Line 38, or Form CT-1040NR/PY, Schedule 1, Line 40.

If the nonresident alien does not have and is not eligible for a Social Security Number (SSN), he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS and enter it in the space provided for an SSN. DRS no longer processes income tax returns or Form CT-1040 EXT with "Applied For" or "NRA" entered in the SSN field. You must have applied for and been issued an ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return and will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed.
A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the United States and they have made an election to file a joint federal income tax return and they
do, in fact, file a joint federal income tax return. Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately except as noted by the following.

A civil union partner or a spouse in a marriage recognized under Public Act 2009-13 who is a nonresident alien may file a joint Connecticut income tax return as long as his or her civil union partner or spouse is a citizen or resident of the United States. A civil union partner or spouse filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately for Connecticut only.

## Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:
Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.
Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a resident for the 2009 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2009 taxable year; or
- You maintained a permanent place of abode in Connecticut during the entire 2009 taxable year and spent a total of more than 183 days in Connecticut during the 2009 taxable year.
Nonresident aliens who meet either of these conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes. See also Spouses With Different Residency Status on Page 14 and Special Information for Nonresident Aliens on this page.
If you are a resident and you meet the requirements for Who Must File a Connecticut Resident Return for the 2009 taxable year, you must file Form CT-1040.
You are a part-year resident for the 2009 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2009 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for Who Must File Form CT-1040NR/PY for the 2009 taxable year, you must file Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return.

You are a nonresident for the 2009 taxable year if you are neither a resident nor a part-year resident for the 2009 taxable year.

If you are a nonresident and you meet the requirements for Who Must File Form CT-1040NR/PY for the 2009 taxable year, you must file Form CT-1040NR/PY.
Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See Spouses With Different Residency Status on Page 14.
If you meet all of the conditions in Group A or Group B, you may be treated as a nonresident for 2009 even if your domicile was Connecticut.

## Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2009 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2009 taxable year; and
3. You spent not more than 30 days in the aggregate in Connecticut during the 2009 taxable year.

## Group B

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

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

## Military Personnel Filing Requirements

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

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident may be subject to Connecticut income tax. See the instructions for a Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.

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

## If Jill had no other income . . .

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

## If Jill had a part-time job in Connecticut . . .

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

Spouses of military personnel, see What's New on Page 3 and Informational Publication 2009(21), Connecticut Income Tax Information for Armed Forces Personnel and Veterans.

## Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.

Combat zone is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a qualified hazardous duty area.
Members of the U.S. Armed Forces serving in military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the
combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See Informational Publication 2009(21), Connecticut Income Tax Information for Armed Forces Personnel and Veterans.

## Connecticut Adjusted Gross Income

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

## Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2009 are references to your taxable year beginning during 2009.

You must use the same method of accounting for Connecticut income tax purposes you use for federal income tax purposes.
If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

## When to File

Your Connecticut income tax return is due on or before April 15, 2010. 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 meets 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 | United Parcel Service (UPS) |
| :--- | :--- |
| (FedEx) | - UPS Next Day Air |
| - FedEx Priority Overnight | - UPS Next Day Air Saver |
| - FedEx Standard Overnight | - UPS 2nd Day Air |
| - FedEx 2Day | - UPS 2nd Day Air A.M. |
| - FedEx International Priority | - UPS Worldwide Express Plus |
| - FedEx International First | - UPS Worldwide Express |

If Form CT-1040 is filed late or all the tax due is not paid with the return, see Interest and Penalties on Page 11 to determine if interest and penalty must be reported with the return.

## Extension Requests

## Extension of Time to File

To request an extension of time to file your return, you must file Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals, and pay all the tax you expect to owe on or before the due date. Visit www.ct.gov/TSC to file your extension over the Internet.
You do not need to file Form CT-1040 EXT if you:

- Have requested an extension of time to file your 2009 federal income tax return and you expect to owe no additional Connecticut income tax for the 2009 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 2009 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 2009 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 11 if you do not pay all the tax due with your extension request.


## U.S. Citizens Living Abroad

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

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

## Extension of Time to Pay

You may be eligible for a six-month extension of time to pay the tax due if you can show that paying the tax by the due date will cause undue hardship. You may request an extension by filing Form CT-1127, Application for Extension of Time for Payment of Income Tax, on or before the due date of the original return.
Attach Form CT-1127 to the front of Form CT-1040 or Form CT-1040 EXT and send it on or before the due date. As evidence of the need for extension, you must attach:

- An explanation of why you cannot borrow money to pay the tax due;
- A statement of your assets and liabilities; and
- An itemized list of your receipts and disbursements for the preceding three months.
If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe. To ensure proper posting of your payment, write "2009 Form CT-1040" and your SSN(s) (optional) on the front of your check. Mail payments to:

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

## Where to File

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

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

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

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

## Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is $\$ 1,000$ or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2010 taxable year.
Your required annual payment for the 2010 taxable year is the lesser of:

- 90\% of the income tax shown on your 2010 Connecticut income tax return; or
- $\mathbf{1 0 0} \%$ of the income tax shown on your 2009 Connecticut income tax return, if you filed a 2009 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 2009 taxable year, and you did not file a 2009 income tax return because you had no Connecticut income tax liability; or
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2009 taxable year and you did not file a 2009 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-sourced income during the 2009 taxable year, your required annual payment is $90 \%$ of the income tax shown on your 2010 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

You may file and pay your Connecticut estimated tax using the TSC. Visit our website at www.ct.gov/TSC for more information. You may also pay your 2010 estimated Connecticut income tax payments by credit card.

Use Form CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals, to make estimated Connecticut income tax payments for 2010 using a paper return. If you made estimated tax payments in 2009, you will automatically receive coupons for the 2010 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 2009, use Form CT-1040ES to make your first estimated income tax payment. Form CT-1040ES is available on the DRS website. If you file this form, additional preprinted coupons will be mailed to you.
To avoid making estimated tax payments, you may request your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised Form CT-W4, Employee's Withholding Certificate. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see Informational Publication 2010(7), Is My Connecticut Withholding Correct?

## Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you must make only one payment. Your payment is due on or before January 15, 2011, for the 2010 taxable year. The required installment is the lesser of $66^{2} / 3 \%$ of the income tax shown on your 2010 Connecticut income tax return or $100 \%$ of the income tax shown on your 2009 Connecticut income tax return.

A farmer or fisherman who files a 2010 Connecticut income tax return on or before March 1, 2011, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers or fishermen who use these special rules must complete and attach Form CT-2210, Underpayment of Estimated Tax by Individuals, Trusts, and Estates, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040. See Informational Publication 2008(19), Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax, or Informational Publication 2009(14), 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, 2010, or the date on which the underpayment is paid.
A taxpayer who files a 2009 Connecticut income tax return on or before January 31, 2010, 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, 2010.

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, 2010, if he or she 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.

## Filing Form CT-2210

You may be charged interest if your 2009 Connecticut income tax (after tax credits) minus Connecticut tax withheld is $\$ 1,000$ or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

## Interest and Penalties

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

## Interest

If you do not pay the tax when due, you will owe interest at $1 \%$ per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See Interest on Underpayment of Estimated Tax on this page.
Interest on underpayment or late payment of tax cannot be waived.

## Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is $10 \%$ of the tax due. If a request for an extension of time to file has been granted, you can avoid a penalty for failure to pay the full amount due by the original due date if you:

- Pay at least $90 \%$ of the income tax shown to be due on the return on or before the original due date of the return; and
- Pay the balance due with the return on or before the extended due date. If you file your return electronically and pay your balance due by check, then your check must be postmarked on whichever is earlier: the date of acceptance of the electronic return or the extended due date.
If no tax is due, DRS may impose a $\$ 50$ penalty for the late filing of any return or report required by law to be filed.

| 2010 Estimated Tax Due Dates <br> Due dates of installments and the amount of required payments for 2010 calendar year taxpayers are: |  |
| :---: | :---: |
| April 15, 2010 | 25\% of your required annual payment |
| June 15, 2010 | $25 \%$ of your required annual payment (A total of 50\% of your required annual payment should be paid by this date.) |
| September 15, 2010 | $25 \%$ of your required annual payment (A total of $75 \%$ of your required annual payment should be paid by this date.) |
| January 15, 2011 | $25 \%$ 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 fil mark is on or before the due date installment due dates. If the due | d if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation Taxpayers who report on other than a calendar year basis should use their federal estimated tax falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. |

## Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is $10 \%$ of the balance due or $\$ 50$, whichever is greater. If you are required to file Form CT-1040X, Amended Connecticut Income Tax Return for Individuals, and fail to do so, a penalty may be imposed.

## Waiver of Penalty

You may request a waiver of penalty after you have filed a return and paid the tax and interest due. Your penalty may be 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.
To apply for a waiver of penalty online, visit the DRS website at www.ct.gov/TSC, log into your account, and select Account Detail.
If you submit your request in writing, you must include:

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

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

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

## Refund Information

DRS issues refund checks as quickly as possible. The fastest way to get your refund is to file your return electronically and elect direct deposit of your refund. However, for returns filed on paper, you must allow eight to ten weeks from the date you mailed the return before checking on the status of your refund. Your refund could be delayed if additional review is required.

You can check on the status of your refund on the TSC at www.ct.gov/myrefund or you may call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).
Be ready to provide your SSN (and your spouse's if filing jointly) and the exact amount of the refund you requested. If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment. Interest is computed at the rate of $2 / 3 \%$ for each month or fraction of a month between the ninetieth day following receipt of your properly completed claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

## Offset Against Debts

If you are due a refund, all or part of your overpayment may be used to pay outstanding debts or taxes. Your overpayment will be applied in the following order: penalty and interest you
owe, other taxes you owe DRS, debts to other Connecticut state agencies, federal taxes you owe the IRS, taxes you owe to other states, amounts designated by you to be applied to your 2010 estimated tax, and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will receive 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 2009 and who made Connecticut income tax payments (withholding or estimates) for the 2009 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2009; 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. Contact the IRS Office of the Local Taxpayer Advocate in Hartford, Connecticut, at 860-756-4555.

## Payment Options

## Pay Electronically



VISA
Visit the TSC at www.ct.gov/TSC and follow the prompts to make a direct payment or, visit https://drsindtax.ct.gov to make a direct payment if you do not want to login to the TSC. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date (April 15, 2010) to avoid penalty and interest.

## Pay by Credit Card or Debit Card

If you filed a 2008 Connecticut income tax return, you may elect to pay your 2009 Connecticut income tax liability using a credit card (American Express ${ }^{\circledR}$, Discover ${ }^{\circledR}$, MasterCard ${ }^{\circledR}$, VISA ${ }^{\circledR}$ ) 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.

- Visit www.officialpayments.com and select State Payments; or
- 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.
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
"2009 Form CT-1040" and your SSN(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.
Failure to file or failure to pay the proper amount of tax when due will result in penalty and interest charges. It is to your advantage to file when your return is due whether or not you are able to make full payment.

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

## Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts ( $\$ 1.29$ + \$3.21) to compute the total (\$4.50) to enter on a line. $\$ 4.50$ is rounded to $\$ 5.00$ and entered on the line.

DRS does not round when issuing refunds.

## Completing Form CT-1040

Before you begin, gather all your records, including all your federal W-2 and 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return. Complete the return in blue or black ink only.

## 1 Taxpayer Information

## Filing Status

Check the appropriate box to indicate your filing status. You may check only one box. Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law (civil union partners).
Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted.
Civil union partners or spouses in a marriage recognized under Public Act 2009-13 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 Public Act 2009-13 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 Public Act 2009-13 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.
Qualifying Widow(er): If your filing status is qualifying widow(er) with dependent child on federal From 1040 or 1040A, check the box on Form CT-1040 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 Public Act 2009-13; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.
The election to file a joint return means the joint federal adjusted gross income must be used on Form CT-1040, Line 1. It also means the spouse who might not otherwise be required to file a Connecticut income tax return will now be jointly and severally liable for any tax liability associated with the filing of a joint Connecticut income tax return.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you will have to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040, Line 1, your income as recalculated. This provision does not apply if you are civil union partners or spouses in a marriage recognized under Public Act 2009-13.
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 spouse in a marriage recognized under Public Act 2009-13 may be taxable income to the employee for federal income tax purposes. In this case, you must subtract the amount from your federal adjusted gross income and enter the result on Line 1 of your Connecticut income tax return.

## Social Security Number, Name, and Address

You must write your Social Security Number (SSN), name, and address in the space provided. If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If the taxpayer is deceased, see Deceased Taxpayers on Page 6.

If you are a nonresident alien and do not have an SSN, enter your Individual Taxpayer Identification Number (ITIN) in the space provided above your name. Nonresident aliens who have applied for an ITIN from the Internal Revenue Service by filing federal Form W-7, but have not received the ITIN, must wait for the ITIN to be issued before filing their Connecticut tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed.

## 2 Calculate Your Tax

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 2009 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.
Nonresident aliens, see Special Information for Nonresident Aliens on Page 7. Civil union partners or spouses in a marriage recognized under Public Act 2009-13, see Taxpayers Filing Jointly for Connecticut Only on this page.

## Line 2: Additions

Enter the amount from Form CT-1040, Schedule 1, Line 39. See Additions to Federal Adjusted Gross Income on Page 18.

## Line 3

Add Line 1 and Line 2 and enter the total.

## Line 4: Subtractions

Enter the amount from Form CT-1040, Schedule 1, Line 50. See Subtractions From Federal Adjusted Gross Income on Page 19.

## Line 5: Connecticut Adjusted Gross Income

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

## Line 6: Income Tax

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

Tax Tables: If your Connecticut adjusted gross income is less than or equal to $\$ 102,000$, you may use the Tax Tables on Page 30 to find your tax. Be sure to use the correct column in the Tax Tables. After you have found the correct tax, enter that amount on Line 6.
Tax Calculation Schedule: If your Connecticut adjusted gross income is more than $\$ 102,000$, you must use the Tax Calculation Schedule on Page 41 or visit www.ct.gov/DRS to use the Income Tax Calculator on the DRS website to figure your tax. You may also use the Tax Calculation Schedule if your Connecticut adjusted gross income is less than or equal to $\$ 102,000$.

## Line 7: Credit for Income Taxes Paid to Qualifying Jurisdictions

If all or part of the income reported on this return is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040, Schedule 2, and enter the amount from Line 59 here. See Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions on Page 22.
You must attach a copy of your return filed with the qualifying jurisdiction(s) or the credit will be disallowed.

## Line 8

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

Line 9: Connecticut Alternative Minimum Tax
If you were required to pay the federal alternative minimum tax for 2009, you must file Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals. Enter the amount shown on Form CT-6251, Line 23.

## Line 10

Add Line 8 and Line 9 and enter the total.

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

If Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, complete and attach Schedule 3 on Page 4 of Form CT-1040 to be allowed this credit. Enter the amount from Line 68 on Line 11. Be certain to include all of the requested information or your credit may be denied. See Schedule 3 Property Tax Credit on Page 25.
The credit is limited to the lesser of \$500 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is $\$ 500$ per return regardless of filing status. See Property Tax Credit Table on Page 27. This credit can be used to offset only your 2009 income tax. You may not carry this credit forward and it is not refundable.
Line 12
Subtract Line 11 from Line 10 and enter the result. If less than zero, enter "0."

## Line 13: Adjusted Net Connecticut Minimum Tax Credit

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

## Line 14: Connecticut Income Tax

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

## Line 15: Individual Use Tax

Complete and attach Schedule 4 on Page 4 of Form CT-1040. Enter on Line 15 total use tax due as reported on Schedule 4, Line 69. You must enter " 0 " if no Connecticut use tax is due; otherwise you have not filed a use tax return. See Pages 4 and 28 for more information on the use tax.

## Line 16 and Line 17

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

## 3 Payments

## Line 18: Connecticut Tax Withheld

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



Column A: Enter the Employer Identification Number or Payer Identification Number.
Column B: Enter the amount of Connecticut wages, tips, etc.
Column C: Enter the amount of Connecticut income tax withheld.

You must complete all columns or your Connecticut withholding will be disallowed. Do not include tax withheld for other states or federal income tax withholding.

If you have more than seven federal W-2 or 1099 forms showing Connecticut income tax withheld, you must complete and attach Supplemental Schedule CT-1040WH, Connecticut Income Tax Withholding. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 18h.
Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 18.

Do not send copies of W-2 and 1099 forms. Keep these for your records. DRS may request them at a later date.

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

## Line 19: All 2009 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 2009 estimated payments made in 2010. Do not include any refunds received.

## Line 20: Payments Made With Form CT-1040 EXT

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

## Line 21: Total Payments

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

## 4 Overpayment

## Line 22: Overpayment

If Line 21 is greater than Line 17, subtract Line 17 from Line 21 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 23, 24, and 25 . If Line 21 is less than Line 17, go to Line 26.
If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated tax, or both, by any installment due date, your refund may be reduced by the interest due on the underpayment of estimated tax. See Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates.

## Line 23: Amount of Line 22 You Want Applied to Your 2010 Estimated Tax

Enter the amount of your 2009 overpayment you want applied to your 2010 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2010, 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, 2010, will be applied as of the date of receipt. Your request to apply this amount to your 2010 estimated income tax is irrevocable.

## Line 24: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. Complete and attach Schedule 5 on Page 4 of Form CT-1040. Enter the total contributions as reported on Schedule 5, Line 70. Your contribution is irrevocable.
You may also make direct contributions by following the instructions on Page 2.

## Line 25: Refund

Subtract the total of Line 23 and Line 24 from Line 22. Enter the result. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the refund label to the envelope when mailing your return.
Get your refund faster by choosing direct deposit. Complete Lines 25a, 25b, and 25c to have your refund directly deposited into your checking or savings account.


Enter your nine-digit bank routing number and your bank account number in Lines 25b and 25c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the
check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.
If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.
Additionally, new banking rules require DRS to request information about foreign bank accounts (Line 25d) when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside the United States, DRS will issue a paper check.
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 2010 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

## 5 Amount You Owe

Line 26: Tax Due
If Line 17 is greater than Line 21, subtract Line 21 from Line 17 and enter the result. This is the amount of tax you owe. See Estimated Tax Payments on Page 10.

## Line 27: Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is $10 \%$ of the amount due. See Penalty for Late Payment or Late Filing on Page 11.
Late Filing Penalty: In the event that no tax is due, DRS may impose a $\$ 50$ penalty for the late filing of any return or report required by law to be filed.

## Line 28: Interest for Late Payment or Late Filing

If you fail to pay the tax when due, interest will be charged at $1 \%$ per month or fraction of a month from the due date until payment is made.
Line 29: Interest on Underpayment of Estimated Tax If Line 14 minus Line 18 is $\$ 1,000$ or more, you may owe interest on estimated tax you either underpaid or paid late. Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210; leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the earlier of the day you pay your tax or April 15, 2010.

## Line 30: Total Amount Due

Add Lines 26 through 29 and enter the total. This is the total amount you owe. Pay the amount in full with your return.
See Payment Options on Page 12.

## 6 Sign Your Return

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

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

## Paid Preparer Signature

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

## Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2009 tax return, enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). To authorize DRS to contact the paid preparer who signed your return, enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.
If you enter a designee's name, you and your spouse, if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

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

Once DRS processes 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 2010 tax return. This is April 15, 2011, for most taxpayers.
Selecting a designee does not replace a power of attorney and will not authorize the designee to receive refund checks, bind you to anything (including additional tax liabilities), or represent you before DRS. To authorize another individual to represent you or act on your behalf, you must complete LGL-001, Power of Attorney.

## Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked "Clip check here." To ensure proper posting of your payment, write "2009 Form CT-1040" and your SSN(s) (optional) on the front of your check.

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

- Form CT-1040CRC, Claim of Right Credit
- Form CT-19IT, Title 19 Status Release
- Form CT-1127, Application for Extension of Time for Payment of Income Tax
- Form CT-8379, Nonobligated Spouse Claim

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

## Filing Your Return

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

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

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

## Recordkeeping

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

## Copies of Returns

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

## Form CT-1040 Schedules

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

## Schedule 1 Modifications to Federal Adjusted Gross Income

## Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.
Line 31: Interest on State and Local Government Obligations Other Than Connecticut
Enter the total amount of interest income derived from state and municipal government obligations (other than obligations of the State of Connecticut or its municipalities) which is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

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

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

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

## Line 33: Cancellation of Debt Income

Enter the amount of cancellation of debt income deferred for federal income tax purposes if an election was made to defer the inclusion in federal gross income of cancellation of debt income realized in connection with a reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011.

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

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

## Line 35: Beneficiary's Share of Connecticut Fiduciary Adjustment

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

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

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

Enter the total losses from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used to determine gain (loss) for federal income tax purposes whether or not the entire loss is used in computing federal adjusted gross income.
Line 37: Domestic Production Activity Deduction
Enter the amount reported as a domestic production activity deduction on federal Form 1040, Line 35.

## Line 38: Other

Use Line 38 to report any of the following modifications:

1. Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.
4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes.
7. Add back to the extent deductible in determining federal adjusted gross income, any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
8. Also use Line 38 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 31 through 36.

## Line 39: Total Additions

Add Lines 31 through 38 and enter the total.

## Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

## Line 40: Interest on U.S. Government Obligations

Enter the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government obligations, which federal law prohibits states from taxing (for example, U.S. government bonds such as Saving Bonds Series EE or Series HH and U.S. Treasury bills or notes).
For Series EE U.S. Savings Bonds, you are entitled to include on Line 40 only the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you will report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

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

Do not enter the amount of interest paid to you on any federal income tax refund.
Line 41: Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations
Enter the total amount of exempt dividends received from a qualifying mutual fund that are derived from U.S. government obligations. A mutual fund is a qualifying fund if, at the close of each quarter of its taxable year, at least $50 \%$ of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to you by the mutual fund.

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

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

See Policy Statement, 2005(2), Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities.

## Line 42: Social Security Benefit Adjustment

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax. Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under Public Act 2009-13 must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or filing separately and the amount reported on Form CT-1040, Line 1 , is less than $\mathbf{\$ 5 0 , 0 0 0}$; or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040, Line 1, is less than $\mathbf{\$ 6 0 , 0 0 0}$. If this is the case, enter on Line 42 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the Social Security Benefit Adjustment Worksheet below and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets in federal Publication 590 or federal Publication 915, see Informational Publication 2009(22), Connecticut Tax Tips for Senior Citizens.

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

## Social Security Benefit Adjustment Worksheet - Line 42

Enter the amount from Form CT-1040, Line 1. $\square$
If your filing status is single or filing separately, is the amount on Line $1 \$ 50,000$ or more?
$\square$ Yes: Complete this worksheet.
$\square$ No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.

If your filing status is filing jointly, qualifying widow(er), or head of household, is the amount on Line $1 \$ 60,000$ or more?
$\square$ Yes: Complete this worksheet.
$\square$ No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.
A. Enter the amount reported on your 2009 federal Social Security Benefits Worksheet, Line 1.

If Line A is zero or less, stop here and enter " 0 " on Line 42. Otherwise, go to Line B.
B. Enter the amount reported on your 2009 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2009, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet.

If Line B is zero or less, stop here. Otherwise, go to Line C.
C. Enter the lesser of Line A or Line B.
D. Multiply Line C by 25\% (.25).
E. Taxable amount of Social Security benefits reported on your 2009 federal Social Security Benefits Worksheet, Line 18.
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040, Line 42. If Line D is greater than or equal to Line E, enter "0."

| A. |  |
| :--- | :--- |
| B. |  |
| C. |  |
| D. |  |
| E. |  |
| F. |  |

Line 43: Refunds of State and Local Income Taxes
Enter the amount of taxable refunds of state and local income taxes reported on your federal Form 1040, Line 10. If federal Form 1040, Line 10, is blank or if you filed federal Form 1040A or 1040EZ, enter "0."

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

If you received Tier 1 or Tier 2, or both, railroad retirement benefits or supplemental annuities during 2009, you may deduct the amount included in your federal adjusted gross income but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 42 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income.

## Line 45: 50\% of Military Retirement Pay

Subtract $50 \%$ of the income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard (retired military member) or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.
Payments received by a former spouse of a retired military member, under a final decree of divorce, dissolution, annulment, or legal separation or a court ordered, ratified, or approved property settlement incident to a decree dividing military retirement pay, do not qualify for the $50 \%$ retirement pay exclusion.

## Line 46: Beneficiary's Share of Connecticut Fiduciary Adjustment

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

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

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

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

## Line 48: Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). The modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, filing separately, or (B) $\$ 10,000$ for individuals whose filing status on their Connecticut income tax return is filing jointly or qualifying widow(er) with dependent child.
If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution. CHET contributions made in the current taxable year are used before using any carryover from prior years.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.
See Special Notice 2006(11), 2006 Legislative Changes Affecting the Income Tax.

## Line 49: Other

Use Line 49 to report any of the following modifications:

1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and is attributable to a trade or business of that individual.
4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income, and are attributable to a trade or business of that individual.
5. Subtract the amount of any distributions you received from the CHET fund as a designated beneficiary to the extent includable in your federal adjusted gross income.

Congress passed legislation excluding from federal gross income any distribution from a qualified state tuition program (such as CHET) to the extent the distribution is used to pay for qualified higher education expenses (Pub. L. No. 107-16, §402). To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 49.
6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
7. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income. This modification includes any Build America Bond tax credit amount if the Build America Bond, as described in Section 1531 of the American Recovery and Reinvestment Act of 2009 was issued by the State of Connecticut or a Connecticut subdivision and only to the extent the credit amount is treated as interest includible in gross income for federal income tax purposes.
8. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains are properly included in the gross income of the designated beneficiary for federal income tax purposes.

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

## Line 50: Total Subtractions

Add Lines 40 through 49 and enter the total.

## Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

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

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

If you are a resident of Connecticut and if any part of your income was taxed by a qualifying jurisdiction, you may be able to claim a credit against your Connecticut income tax liability for qualifying income tax payments you have made.
Taxpayers seeking a credit for alternative minimum taxes paid to another jurisdiction must complete Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals, to calculate their alternative minimum tax credit.

## Qualifying Jurisdiction

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

## Qualifying Income Tax Payments

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

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


## Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See Informational Publication 2005(16), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut; or
- Income from real or tangible personal property situated in a qualifying jurisdiction.
Income from intangibles, such as stocks and bonds, is not considered derived from or connected with sources within a qualifying jurisdiction unless the income is from property employed in a business, trade, or profession carried on in that jurisdiction.


## What Payments Do Not Qualify

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


## Limitations to the Credit

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

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


## How to Calculate the Credit

You must first complete your income tax return(s) for the qualifying jurisdiction(s). Then complete the Schedule 2 - Worksheet on Page 24 to determine the amount to enter on Schedule 2, Line 53.

The allowed credit must be separately computed for each qualifying jurisdiction. Use separate columns for each qualifying jurisdiction for which you are claiming a credit. Attach a copy of all income tax returns filed with qualifying jurisdictions to your Connecticut income tax return or the credit will be disallowed.
Schedule 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you need more than two columns, create a worksheet identical to Schedule 2 and attach it to the back of your Form CT-1040.
If you are claiming credit for income taxes paid to another state and to one of its political subdivisions, follow these rules to determine your credit.
A. If the same amount of income is taxed by both the city and state (see example for Line 56 on Page 25):

1. Use only one column on Form CT-1040, Schedule 2, to calculate your credit;
2. Enter the same income taxed by both city and state in that column on Schedule 2; and
3. Combine the amounts of tax paid to the city and the state and enter the total on Line 57 of that column.
B. If the amounts of income taxed by both the city and state are not the same:
4. Use two columns on Form CT-1040, Schedule 2;
5. Include only the same income taxed by both jurisdictions in the first column; and
6. Include the excess income taxed by only one of the jurisdictions in the next column.

## Schedule 2 - Worksheet Instructions

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

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

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction. Keep the worksheet with your 2009 tax records. Do not attach it to your tax return.

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

## Column I

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

Enter on Line 17 of the worksheet the amount entered on Line 36 of your federal income tax return.
Enter on Line 19 of the worksheet the net amount of your Connecticut modifications to federal adjusted gross income. Subtract Form CT-1040, Schedule 1, Line 50, from Line 39 to arrive at this amount.

## Column II

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

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

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

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

Schedule 2 - Worksheet

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

When completing the Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 6, and \$55,000 (\$90,000-\$35,000) in Column II, Line 6. Linda also enters $\$ 55,000$ on Form CT-1040, Schedule 2, Line 53.

## Schedule 2 - Line Instructions

## Line 51: Modified Connecticut Adjusted Gross

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

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

## Line 52: Taxing Jurisdiction(s)

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

## Standard Two-Letter Codes

| Alabama ................ AL | Louisiana ...............LA | Ohio.....................OH |
| :---: | :---: | :---: |
| Arizona.................. AZ | Maine...................ME | Oklahoma ..............OK |
| Arkansas................ AR | Maryland...............MD | Oregon.................OR |
| California ............... CA | Massachusetts .........MA | Pennsylvania..........PA |
| Colorado................ CO | Michigan................MI | Rhode Island...........RI |
| Delaware ................ DE | Minnesota ..............MN | South Carolina........ S C |
| District of Columbia... DC | Mississippi.............MS | Tennessee............... TN |
| Georgia.................. GA | Missouri.................MO | Utah ......................UT |
| Hawaii.................... HI | Montana.................MT | Vermont.................VT |
| Idaho ..................... ID | Nebraska ................NE | Virginia.................VA |
| Illinois $\qquad$ IL | New Jersey.............N J | West Virginia ..........WV |
| Indiana. $\qquad$ IN | New Mexico ...........NM | Wisconsin ..............WI |
| Iowa...................... IA | New York..............NY |  |
| Kansas................... KS | North Carolina ........NC |  |
| Kentucky ................ K | North Dakota |  |

## Line 53: Non-Connecticut Income

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

## Line 54

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

## Line 55: Income Tax Liability

Subtract Line 11 from Line 6 and enter the result.

## Line 56

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

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

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

## Line 57: Income Tax Paid to a Qualifying Jurisdiction

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

## Line 58

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

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

Add the amounts from Line 58A, Line 58B, and Line 58 of any additional worksheets. The amount on Line 59 cannot exceed the amount on Line 56. Enter the total here and on Form CT-1040, Line 7.
You must attach a copy of your return filed with the qualifying jurisdiction(s) or the credit will be disallowed.

## Schedule 3 - Property Tax Credit

Connecticut residents must complete Schedule 3 to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2009 to a Connecticut political subdivision on a primary residence, privately owned or leased motor vehicle, or both. You must attach Schedule 3 to Form CT-1040 or your credit will be disallowed. If you entered zero on Form CT-1040, Line 10, do not complete this schedule. See Informational Publication 2009(24), 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 2009 Connecticut income tax liability for property tax payments you made on your primary residence, privately owned or leased motor vehicle, or both, to a Connecticut political subdivision. Generally, property tax bills due and paid during 2009 qualify for this credit. This includes any installment payments you made during 2009 that were due in 2009 and any installments you prepaid during 2009 due in 2010. Supplemental property tax bills that were due during 2009 or 2010 also qualify if paid during 2009. 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 2009 (either by the leasing company or by you). Refer to your January 2010 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 2010, contact your leasing company for the appropriate property tax information.

Example 1: Lisa received a property tax bill for a motor vehicle listed on her town's October 1, 2007, grand list. The bill was payable in two installments, July 1, 2008, and January 1, 2009. If Lisa paid the January 1, 2009, installment on January 1, 2009, she is eligible to claim it on her 2009 income tax return. If she prepaid it during 2008, she is not eligible to take credit for it on her 2009 return, but she may have been eligible to take credit for it on her 2008 return.

Example 2: Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2008, grand list. The bill was payable in two installments, July 1, 2009, and January 1, 2010. Mary is eligible to take credit for both installments on her 2009 income tax return if she paid both installments during 2009. If Mary waited until January 1, 2010, to pay her second installment, she is not eligible to take credit on her 2009 return for this installment, but she may be eligible to take credit for it on her 2010 return.

## Maximum Credit Allowed

The maximum credit allowed (on your primary residence, motor vehicle, or both) is $\$ \mathbf{5 0 0}$ per return regardless of filing status.

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

## Motor Vehicle Credit Restrictions

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

## Schedule 3 - Line Instructions

Name of Connecticut Tax Town or District
Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

## Description of Property

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

## Date(s) Paid

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

## Line 60: Primary Residence

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

## Line 61: Auto 1

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

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

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

## Line 63

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

## Line 64

The maximum property tax credit allowed is $\$ \mathbf{5 0 0}$.

## Line 65

Enter the lesser of Line 63 or Line 64.

## Line 66

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

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

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

## Line 67

Multiply Line 65 by Line 66.

## Line 68

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

## Property Tax Credit Table

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

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-1040, Schedule 3, Line 66.

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

## Single

If you are single and your Connecticut AGI is:

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

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

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

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

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

## Head of Household

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

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

## Schedule 4 - Individual Use Tax

In general, goods or services purchased out-of-state and subject to the Connecticut sales tax if those goods or services are purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who purchased goods from mail order companies or over the Internet and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete Form CT-1040, Schedule 4 - Individual Use Tax, to calculate your use tax liability.
List separately any individual item with a purchase price of $\$ 300$ or more. Although you do not need to list separately any individual item with a purchase price of less than $\$ \mathbf{3 0 0}$, the items are subject to tax and the total of the purchase price of these items should be reported. Multiply the sales and use tax rate of $6 \%$ by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on Schedule 4, Line 69, and Form CT-1040, Line 15.

See Informational Publication 2009(33), Q\&A on the Connecticut Individual Use Tax.

If you require additional lines, you should create an identical schedule and attach it to the back of your Form CT-1040.
Enter only those purchases subject to use tax you have not previously reported on Form OP-186, Connecticut Individual Use Tax Return.
You must enter "0" on Form CT-1040, Line 15, if no Connecticut use tax is due. If you do not make an entry on Line 15 , you will not have filed a use tax return.

## Line 69

Complete Schedule 4 - Individual Use Tax and enter the total use tax due on Line 69 and on Form CT-1040, Line 15.
Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. In general, the use tax rate for taxable goods or services is $6 \%$. However, computer and data processing services are taxed at $1 \%$.

The table below illustrates the use tax due for various levels of purchases subject to use tax.

| Sample Use Tax Table |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total Purchases Subject to Use Tax |  | Use Tax Due | Total Purchases Subject to Use Tax |  | Use Tax Due | Total Purchases Subject to Use Tax | Use Tax Due |
| \$ 25.00 | \$ | 1.50 | \$ 1.100.00 | , | 66.00 | \$3,200.00 | \$ 192.00 |
| 50.00 |  | 3.00 | 1.200 .00 |  | 72.00 | 3,300.00 | 198.00 |
| 75.00 |  | 4.50 | 1,300.00 |  | 78.00 | 3,400.00 | 204.00 |
| 100.00 |  | 6.00 | 1,400.00 |  | 84.00 | 3,500.00 | 210.00 |
| 150.00 |  | 9.00 | 1,500.00 |  | 90.00 | 3,600.00 | 216.00 |
| 200.00 |  | 12.00 | 1,600.00 |  | 96.00 | 3,700.00 | 222.00 |
| 250.00 |  | 15.00 | 1,700.00 |  | 102.00 | 3,800.00 | 228.00 |
| 300.00 |  | 18.00 | 1,800.00 |  | 108.00 | 3,900.00 | 234.00 |
| 350.00 |  | 21.00 | 1,900.00 |  | 114.00 | 4,000.00 | 240.00 |
| 400.00 |  | 24.00 | 2,000.00 |  | 120.00 | 4,100.00 | 246.00 |
| 450.00 |  | 27.00 | 2,100.00 |  | 126.00 | 4,200.00 | 252.00 |
| 500.00 |  | 30.00 | 2,200.00 |  | 132.00 | 4,300.00 | 258.00 |
| 550.00 |  | 33.00 | 2,300.00 |  | 138.00 | 4,400.00 | 264.00 |
| 600.00 |  | 36.00 | 2,400.00 |  | 144.00 | 4,500.00 | 270.00 |
| 650.00 |  | 39.00 | 2,500.00 |  | 150.00 | 4,600.00 | 276.00 |
| 700.00 |  | 42.00 | 2,600.00 |  | 156.00 | 4,700.00 | 282.00 |
| 750.00 |  | 45.00 | 2,700.00 |  | 162.00 | 4,800.00 | 288.00 |
| 800.00 |  | 48.00 | 2,800.00 |  | 168.00 | 4,900.00 | 294.00 |
| 850.00 |  | 51.00 | 2,900.00 |  | 174.00 | 5,000.00 | 300.00 |
| 900.00 |  | 54.00 | 3,000.00 |  | 180.00 |  |  |
| 1,000.00 |  | 60.00 | 3,100.00 |  | 186.00 |  |  |

## Amended Returns

Purpose: Use a 2009 Form CT-1040X to amend a previously-filed 2009 Connecticut income tax return for individuals. If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of
limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See Interest and Penalties on Page 11.

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

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

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.
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).
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).
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.

File Form CT-1040X no later than 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.

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.
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 and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, 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.

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 and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, 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.

File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

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

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 Less <br> Than or  <br> Than  <br>  Equal To | Single | * Married Filing Jointly | $\begin{array}{\|c} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}$ | Head of Household | More Than | $\begin{gathered} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{gathered}$ | Single | * Married Filing Jointly | $\begin{gathered} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{gathered}$ | Head of Household | More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married <br> Filing <br> Jointly | $\begin{array}{\|c\|} \hline * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}$ | 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 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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 | * Married Filing Jointly | $\begin{aligned} & \text { ** Married } \\ & \text { Filing } \\ & \text { Separately } \end{aligned}$ | $\begin{array}{\|c} \text { Head of } \\ \text { Household } \end{array}$ | More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married Filing Jointly | ** Married Filing Separately | Head of Household | More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married <br> Filing <br> Jointly | $\begin{array}{\|c\|} \hline * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}$ | 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 civil union filing jointly or by a qualifying widow(er). *This column is also used for civil union filing separately. $\quad$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AG | is .... *** | And you are .... |  |  |  | If CT AGI is .... *** |  | And you are .... |  |  |  | If CT AGI is .... ***\| And you are .... |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| More Than | $\begin{gathered} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{gathered}$ | Single | * Married Filing Jointly | $\begin{gathered} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{gathered}$ | Head of Household | More Than | $\begin{gathered} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{gathered}$ | Single | * Married <br> Filing <br> Jointly | ** Married Filing Separately | Head of Household | More Than | $\begin{gathered} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{gathered}$ | Single | * Married <br> Filing <br> Jointly | $\begin{gathered} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{gathered}$ | 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 civil union filing jointly or by a qualifying widow(er), "This column is also used for civil union filing separately.
Continued on the next page

2009 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 | $\begin{array}{\|c} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married <br> Filing <br> Jointly | ** Married <br> Filing Separately | Head of Household | More Than | Less Than or Equal To | Single | * Married <br> Filing <br> Jointly | ** Married <br> Filing Separately | Head of Household | More Than | Less Than or Equal To | Single | * Married <br> Filing <br> Jointly | $\begin{aligned} & \text { ** Married } \\ & \quad \text { Filing } \\ & \text { Separately } \end{aligned}$ | 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 |

2009 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 | $\begin{array}{\|c} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married <br> Filing <br> Jointly | ** Married <br> Filing Separately | Head of Household | More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \end{array}$ Equal To | Single | * Married <br> Filing <br> Jointly | $\begin{gathered} \text { ** Married } \\ \text { Filing } \\ \text { Separately } \end{gathered}$ | Head of Household | More Than | Less Than or Equal To | Single | * Married <br> Filing <br> Jointly | $\begin{aligned} & \text { ** Married } \\ & \quad \text { Filing } \\ & \text { Separately } \end{aligned}$ | 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 | 1736 | 53,950 | 54,000 | 2349 | 1259 | 2499 | 2006 | 56,950 | 57,000 | 2649 | 1529 | 2649 | 2276 |

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AG | S .... *** | 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 | * Married Filing Jointly | $\begin{aligned} & \text { ** Married } \\ & \text { Filing } \\ & \text { Separately } \end{aligned}$ | Head of Household | More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married Filing Jointly | ** Married Filing Separately | Head of Household | More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married <br> Filing <br> Jointly | $\begin{array}{\|c\|} \hline * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}$ | 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 civil union filing jointly or by a qualifying widow(er) * This column is also used for civil union filing separately. $\quad$ Continued on the next page |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT A | S .... ** | And you are .... |  |  |  | If CT AGI is .... ***\| And you are .... |  |  |  |  |  | If CT AGI is .... *** And you are .... |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \\ \hline \end{array}$ | Single | * Married Filing Jointly | $\left.\begin{array}{\|c\|} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array} \right\rvert\,$ | Head of Household | More Than | $\begin{gathered} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{gathered}$ | Single | * Married Filing Jointly | $\begin{array}{\|c\|} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}$ | Head of Household | More Than | $\begin{array}{\|c\|} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married Filing Jointly | $\begin{gathered} \text { ** Married } \\ \text { Filing } \\ \text { Separately } \end{gathered}$ | 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 civil union filing iointly or by a qualifying widow(er). *This column is also used for civil union filing separately.
Continued on the next page

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT | I is .... ** | d |  |  |  | If CT AGI is .... *** And you are .... |  |  |  |  |  | If CT AGI is .... *** And you are .... |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married <br> Filing <br> Jointly | $\left\|\begin{array}{c} * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}\right\|$ | $\begin{gathered} \text { Head of } \\ \text { Household } \end{gathered}$ | More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married <br> Filing <br> Jointly | $\left\|\begin{array}{c} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}\right\|$ | $\begin{array}{\|c\|} \hline \text { Head of } \\ \text { Household } \end{array}$ | $\begin{aligned} & \text { More } \\ & \text { Than } \end{aligned}$ | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married <br> Filing <br> Jointly | $\left\lvert\, \begin{gathered} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{gathered}\right.$ | 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 |

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT | I is .... ** | And you |  |  |  | If CT AG | Is .... | And | e.... |  |  | If CT AGI | I is .... | A | re .... |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married Filing Jointly | $\left\|\begin{array}{c} * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}\right\|$ | $\begin{gathered} \text { Head of } \\ \text { Household } \end{gathered}$ | $\begin{aligned} & \text { Mor } \\ & \text { Than } \end{aligned}$ | $\begin{gathered} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{gathered}$ | Single | * Married <br> Filing <br> Jointly | $\left\|\begin{array}{c} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}\right\|$ | $\begin{gathered} \text { Head of } \\ \text { Household } \end{gathered}$ | $\begin{aligned} & \text { More } \\ & \text { Than } \end{aligned}$ | $\left\lvert\, \begin{gathered} \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{gathered}\right.$ | Single | * Married Filing Jointly | $\begin{gathered} * * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{gathered}$ | 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 | 377 | 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, | 87, | 4149 | 3554 | 4149 | 4029 | 89,950 | 90,000 | 4299 | 3689 | 4299 | 4179 | 92,950 | 93,000 | 4449 | 3824 | 4449 | 4329 |

[^0]Continued on the next page

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If C | .... * | 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 | * Married Filing Jointly | ** Married Filing Separately | Head of Household | More Than | $\begin{array}{\|c\|} \hline \text { Less } \\ \text { Than or } \\ \text { Equal To } \end{array}$ | Single | * Married Filing Jointly | $\begin{array}{\|c\|} \hline * \text { Married } \\ \text { Filing } \\ \text { Separately } \end{array}$ | Head of Household | More Less <br> Than or  <br> Than Equal To | Single | * Married Filing Jointly | $\begin{aligned} & * * \text { Married } \\ & \text { Filing } \\ & \text { Separately } \end{aligned}$ | 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 | 4072 | 4626 | 4506 | 99,500 99,550 | 4776 | 4485 | 4776 | 4656 |
| 93,550 | 93,600 | 4479 | 3851 | 4479 | 4359 | 96,550 | 96,600 | 4629 | 4074 | 4629 | 4509 | 99,550 99,600 | 4779 | 4487 | 4779 | 4659 |
| 93,600 | 93,650 | 4481 | 3853 | 4481 | 4361 | 96,600 | 96,650 | 4631 | 4077 | 4631 | 4511 | 99,600 99,650 | 4781 | 4490 | 4781 | 4661 |
| 93,650 | 93,700 | 4484 | 3855 | 4484 | 4364 | 96,650 | 96,700 | 4634 | 4079 | 4634 | 4514 | 99,650 99,700 | 4784 | 4492 | 4784 | 4664 |
| 93,700 | 93,750 | 4486 | 3858 | 4486 | 4366 | 96,700 | 96,750 | 4636 | 4081 | 4636 | 4516 | 99,700 99,750 | 4786 | 4495 | 4786 | 4666 |
| 93,750 | 93,800 | 4489 | 3860 | 4489 | 4369 | 96,750 | 96,800 | 4639 | 4084 | 4639 | 4519 | 99,750 99,800 | 4789 | 4497 | 4789 | 4669 |
| 93,800 | 93,850 | 4491 | 3862 | 4491 | 4371 | 96,800 | 96,850 | 4641 | 4086 | 4641 | 4521 | 99,800 99,850 | 4791 | 4499 | 4791 | 4671 |
| 93,850 | 93,900 | 4494 | 3864 | 4494 | 4374 | 96,850 | 96,900 | 4644 | 4088 | 4644 | 4524 | 99,850 99,900 | 4794 | 4502 | 4794 | 4674 |
| 93,900 | 93,950 | 4496 | 3867 | 4496 | 4376 | 96,900 | 96,950 | 4646 | 4091 | 4646 | 4526 | 99,900 99,950 | 4796 | 4504 | 4796 | 4676 |
| 93,950 | 94,000 | 4499 | 3869 | 4499 | 4379 | 96,950 | 97,000 | 4649 | 4093 | 4649 | 4529 | 99,950 100,000 | 4799 | 4507 | 4799 | 4679 |
| \$94,000 |  |  |  |  |  | \$97,000 |  |  |  |  |  | \$100,000 |  |  |  |  |
| 94,000 | 94,050 | 4501 | 387 | 4501 | 4381 | 97,000 | 97,050 | 46 | 4140 | 46 | 4531 | 100,000 100,050 | 4801 | 4555 | 4801 | 681 |
| 94,050 | 94,100 | 4504 | 3873 | 4504 | 4384 | 97,050 | 97,100 | 4654 | 4142 | 4654 | 4534 | 100,050 100,100 | 4804 | 4558 | 4804 | 4684 |
| 94,100 | 94,150 | 4506 | 3876 | 4506 | 4386 | 97,100 | 97,150 | 4656 | 4144 | 4656 | 4536 | 100,100 100,150 | 4806 | 4560 | 4806 | 4686 |
| 94,150 | 94,200 | 4509 | 3878 | 4509 | 4389 | 97,150 | 97,200 | 4659 | 4147 | 4659 | 4539 | 100,150 100,200 | 4809 | 4563 | 4809 | 4689 |
| 94,200 | 94,250 | 4511 | 3880 | 4511 | 4391 | 97,200 | 97,250 | 4661 | 4149 | 4661 | 4541 | 100,200 100,250 | 4811 | 4565 | 4811 | 4691 |
| 94,250 | 94,300 | 451 | 3882 | 45 | 43 | 97,250 | 97,300 | 4664 | 4151 | 46 | 45 | 100,250 100,300 | 4814 | 4568 | 4 | 694 |
| 94,300 | 94,350 | 4516 | 3885 | 4516 | 4396 | 97,300 | 97,350 | 4666 | 4154 | 4666 | 4546 | 100,300 100,350 | 4816 | 4570 | 4816 | 4696 |
| 94,350 | 94,400 | 4519 | 3887 | 4519 | 4399 | 97,350 | 97,400 | 4669 | 4156 | 4669 | 4549 | 100,350 100,400 | 4819 | 4573 | 4819 | 4699 |
| 94,400 | 94,450 | 4521 | 3889 | 4521 | 4401 | 97,400 | 97,450 | 4671 | 4158 | 4671 | 4551 | 100,400 100,450 | 4821 | 4575 | 4821 | 4701 |
| 94,450 | 94,500 | 4524 | 3891 | 4524 | 4404 | 97,450 | 97,500 | 4674 | 4161 | 4674 | 4554 | 100,450 100,500 | 4824 | 4578 | 4824 | 4704 |
| 94,500 | 94,550 | 4526 | 3894 | 4526 | 4406 | 97,500 | 97,550 | 4676 | 4208 | 4676 | 4556 | 100,500 100,550 | 4826 | 4626 | 4826 | 4706 |
| 94,550 | 94,600 | 4529 | 3896 | 4529 | 4409 | 97,550 | 97,600 | 4679 | 4210 | 4679 | 4559 | 100,550 100,600 | 4829 | 4629 | 4829 | 4709 |
| 94,600 | 94,650 | 4531 | 3898 | 4531 | 4411 | 97,600 | 97,650 | 4681 | 4212 | 4681 | 4561 | 100,600 100,650 | 4831 | 4631 | 4831 | 4711 |
| 94,650 | 94,700 | 4534 | 3900 | 4534 | 4414 | 97,650 | 97,700 | 4684 | 4215 | 4684 | 4564 | 100,650 100,700 | 4834 | 4634 | 4834 | 4714 |
| 94,700 | 94,750 | 4536 | 3903 | 4536 | 4416 | 97,700 | 97,750 | 4686 | 4217 | 4686 | 4566 | 100,700 100,750 | 4836 | 4636 | 4836 | 4716 |
| 94,750 | 94,800 | 4539 | 3905 | 4539 | 4419 | 97,750 | 97,800 | 4689 | 4219 | 4689 | 4569 | 100,750 100,800 | 4839 | 4639 | 4839 | 4719 |
| 94,800 | 94,850 | 4541 | 3907 | 4541 | 4421 | 97,800 | 97,850 | 4691 | 4222 | 4691 | 4571 | 100,800 100,850 | 4841 | 4641 | 4841 | 4721 |
| 94,850 | 94,900 | 4544 | 3909 | 4544 | 4424 | 97,850 | 97,900 | 4694 | 4224 | 4694 | 4574 | 100,850 100,900 | 4844 | 4644 | 4844 | 4724 |
| 94,900 | 94,950 | 4546 | 3912 | 4546 | 4426 | 97,900 | 97,950 | 4696 | 4226 | 4696 | 4576 | 100,900 100,950 | 4846 | 4646 | 4846 | 4726 |
| 94,950 | 95,000 | 4549 | 3914 | 4549 | 4429 | 97,950 | 98,000 | 4699 | 4229 | 4699 | 4579 | 100,950 101,000 | 4849 | 4649 | 4849 | 4729 |
| \$95,000 |  |  |  |  |  | \$98,000 |  |  |  |  |  | \$101,000 |  |  |  |  |
| 95,000 | 95,050 | 4551 | 3916 | 4551 | 4431 | 98,000 | 98,050 | 4701 | 4276 | 4701 | 4581 | 101,000 101,050 | 4851 | 4651 | 4851 | 4731 |
| 95,050 | 95,100 | 4554 | 3918 | 4554 | 4434 | 98,050 | 98,100 | 4704 | 4279 | 4704 | 4584 | 101,050 101,100 | 4854 | 4654 | 4854 | 4734 |
| 95,100 | 95,150 | 4556 | 3921 | 4556 | 4436 | 98,100 | 98,150 | 4706 | 4281 | 4706 | 4586 | 101,100 101,150 | 4856 | 4656 | 4856 | 4736 |
| 95,150 | 95,200 | 4559 | 3923 | 4559 | 4439 | 98,150 | 98,200 | 4709 | 4283 | 4709 | 4589 | 101,150 101,200 | 4859 | 4659 | 4859 | 4739 |
| 95,200 | 95,250 | 4561 | 3925 | 4561 | 4441 | 98,200 | 98,250 | 4711 | 4286 | 4711 | 4591 | 101,200 101,250 | 4861 | 4661 | 4861 | 4741 |
| 95,250 | 95,300 | 4564 | 3927 | 4564 | $44 ४ 4$ | 98,250 | 98,300 | 4714 | 4288 | 4714 | 4594 | 101,250 101,300 | 4864 | 4664 | 4864 | 4744 |
| 95,300 | 95,350 | 4566 | 3930 | 4566 | 4446 | 98,300 | 98,350 | 4716 | 4290 | 4716 | 4596 | 101,300 101,350 | 4866 | 4666 | 4866 | 4746 |
| 95,350 | 95,400 | 4569 | 3932 | 4569 | 4449 | 98,350 | 98,400 | 4719 | 4293 | 4719 | 4599 | 101,350 101,400 | 4869 | 4669 | 4869 | 4749 |
| 95,400 | 95,450 | 4571 | 3934 | 4571 | 4451 | 98,400 | 98,450 | 4721 | 4295 | 4721 | 4601 | 101,400 101,450 | 4871 | 4671 | 4871 | 4751 |
| 95,450 | 95,500 | 4574 | 3936 | 4574 | 4454 | 98,450 | 98,500 | 4724 | 4298 | 4724 | 4604 | 101,450 101,500 | 4874 | 4674 | 4874 | 4754 |
| 95,500 | 95,550 | 4576 | 3939 | 4576 | 4456 | 98,500 | 98,550 | 4726 | 4345 | 4726 | 4606 | 101,500 101,550 | 4876 | 4676 | 4876 | 4756 |
| 95,550 | 95,600 | 4579 | 3941 | 4579 | 4459 | 98,550 | 98,600 | 4729 | 4348 | 4729 | 4609 | 101,550 101,600 | 4879 | 4679 | 4879 | 4759 |
| 95,600 | 95,650 | 4581 | 3943 | 4581 | 4461 | 98,600 | 98,650 | 4731 | 4350 | 4731 | 4611 | 101,600 101,650 | 4881 | 4681 | 4881 | 4761 |
| 95,650 | 95,700 | 4584 | 3945 | 4584 | 4464 | 98,650 | 98,700 | 4734 | 4352 | 4734 | 4614 | 101,650 101,700 | 4884 | 4684 | 4884 | 4764 |
| 95,700 | 95,750 | 4586 | 3948 | 4586 | 4466 | 98,700 | 98,750 | 4736 | 4355 | 4736 | 4616 | 101,700 101,750 | 4886 | 4686 | 4886 | 4766 |
| 95,750 | 95,800 | 4589 | 3950 | 4589 | 4469 | 98,750 | 98,800 | 4739 | 4357 | 4739 | 4619 | 101,750 101,800 | 4889 | 4689 | 4889 | 4769 |
| 95,800 | 95,850 | 4591 | 3952 | 4591 | 4471 | 98,800 | 98,850 | 4741 | 4360 | 4741 | 4621 | 101,800 101,850 | 4891 | 4691 | 4891 | 4771 |
| 95,850 | 95,900 | 4594 | 3954 | 4594 | 4474 | 98,850 | 98,900 | 4744 | 4362 | 4744 | 4624 | 101,850 101,900 | 4894 | 4694 | 4894 | 4774 |
| 95,900 | 95,950 | 4596 | 3957 | 4596 | 4476 | 98,900 | 98,950 | 4746 | 4364 | 4746 | 4626 | 101,900 101,950 | 4896 | 4696 | 4896 | 4776 |
| 95,950 | 96,000 | 4599 | 3959 | 4599 | 4479 | 198,950 | 99,000 | 4749 | 4367 | 4749 | 4629 | 101,950 102,000 | 4899 | 4699 | 4899 | 4779 |
| This column is also used for civil union filing jointly or by a qualitying widow(er)."This column is also used for civil union filing separately. |  |  |  |  |  |  |  |  |  |  |  |  | \$102;000 - Use Tax Calculation Schedule |  |  |  |

Table A - Exemptions for 2009 Taxable Year
Use the filing status shown on the front of your return and your Connecticut AGI (from Tax Calculation Schedule, Line 1) to determine your exemption.


Table B - Connecticut Income Tax for 2009 Taxable Year
Use the filing status shown on the front of your return.

| Single or Filing Separately | Examples: Line 3 is $\$ 13,000$; Line 4 is $\$ 450$. |
| :---: | :---: |
| If the amount on Line 3 of the Tax Calculation Schedule is: | $\begin{aligned} & \$ 13,000-\$ 10,000=\$ 3,000 \\ & \$ 3,000 \times .05=\$ 150 \end{aligned}$ |
| Less than or equal to \$10,000 ........... $3 \%$ | \$300 + \$150 $=\$ 450$ |
| More than $\$ 10,000$, but less than or equal to $\$ 500,000$........... $\$ 300$ plus $5 \%$ of the excess over $\$ 10,000$ | Line 3 is $\$ 525,000$; Line 4 is \$26,425. |
| More than \$500,000 $\qquad$ $\$ 24,800$ plus $6.5 \%$ of the excess over $\$ 500,000$ | $\begin{aligned} & \$ 525,000-\$ 500,000=\$ 25,000 \\ & \$ 25,000 \times .065=\$ 1,625 \\ & \$ 24,800+\$ 1,625=\$ 26,425 \end{aligned}$ |
| Head of Household | Examples: Line 3 is $\$ 20,000$; Line 4 is $\$ 680$. |
| If the amount on Line 3 of the Tax Calculation Schedule is: | $\begin{aligned} & \$ 20,000-\$ 16,000=\$ 4,000 \\ & \$ 4,000 \times .05=\$ 200 \end{aligned}$ |
| Less than or equal to \$16,000 ........... 3 \% | \$480 + \$200 = \$680 |
| More than $\$ 16,000$, but less than or equal to $\$ 800,000$. $\$ 480$ plus $5 \%$ of the excess over $\$ 16,000$ | Line 3 is $\$ 825,000$; Line 4 is $\$ 41,305$. |
| More than $\$ 800,000$ $\qquad$ $\$ 39,680$ plus $6.5 \%$ of the excess over $\$ 800,000$ | $\begin{aligned} & \$ 825,000-\$ 800,000=\$ 25,000 \\ & \$ 25,000 \times .065=\$ 1,625 \\ & \$ 39,680+\$ 1,625=\$ 41,305 \end{aligned}$ |
| Filing Jointly/Qualifying Widow(er) | Examples: Line 3 is $\$ 22,500$; Line 4 is $\$ 72$ |
| If the amount on Line 3 of the Tax Calculation Schedule is: | $\begin{aligned} & \$ 22,500-\$ 20,000=\$ 2,500 \\ & \$ 2,500 \times .05=\$ 125 \end{aligned}$ |
| Less than or equal to \$20,000...........3\% | \$600 + \$125 = \$725 |
| More than \$20,000, <br> less than or equal to $\$ 1,000,000$........ $\$ 600$ plus $5 \%$ of the excess over $\$ 20,000$ | Line 3 is $\$ 1,100,000$; Line 4 is $\$ 56,100$. |
| less than or equal to $\$ 1,000,000 \ldots . . . . . . \$ 600$ plus $5 \%$ of the excess over $\$ 20,000$ More than $\$ 1,000,000 \ldots . . . . . . . . . . . . . . ~ \$ 49,600$ plus $6.5 \%$ of the excess over $\$ 1,000,000$ | $\begin{aligned} & \$ 1,100,000-\$ 1,000,000=\$ 100,000 \\ & \$ 100,000 \times .065=\$ 6,500 \\ & \$ 49,600+\$ 6,500=\$ 56,100 \end{aligned}$ |

Table C - Personal Tax Credits for 2009 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 <br> Amount | Connecticut AGI |  | Decimal <br> Amount | Connecticut AGI |  | Decimal <br> Amount | Connecticut AGI |  | Decimal <br> 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-1040, Line 5. | 1 |  | 00 |
| :--- | :--- | :--- | :--- |
| 2. Enter Personal Exemption from Table A, Exemptions. | 2 |  | 00 |
| 3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0." | 3 |  | 00 |
| 4. Connecticut Income Tax: See Table B, Connecticut Income Tax. | 4 | 00 |  |
| 5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0." | 5 | . | 00 |
| 6. Multiply the amount on Line 4 by the decimal amount on Line 5. | 6 |  | 00 |
| 7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040, Line 6. | 7 |  | 0 |

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## Tax Information

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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).

Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the DRS electronic TSC.

## Forms and Publications

Connecticut forms and publications may be viewed, downloaded, or printed by visiting www.ct.gov/DRS the DRS website.

1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2; or 860-297-4753 (from anywhere).

Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us

Free personal taxpayer assistance and forms are available by visiting our Hartford office at 25 Sigourney Street, Hartford CT. Walk-in assistance is available Monday through Friday, 8:30 a.m. to 4:00 p.m. Directions to DRS Hartford office are available using our phone menu or visiting the DRS website. If you require special accommodations, please advise the DRS representative.

## Federal Tax Information

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[^0]:    This column is also used for civil union filing jointly or by a qualifying widow(er)."\# This column is also used for civil union filing separately.

