Form CT-1040X

2013

(Rev. 12/13)

Amended Connecticut Income Tax Return for Individuals

For the y	ear Ja	anua	ary 1 - December 31, 2013, or other taxable year beg	inning	j, 2013	,]	ending _			
ا ند	Your 1	first	name and middle initial Last name		► ☐ Check if deceased	•	Social Security N	Numb	per (SSN)	
Print or type in blue or black ink.	If joint	t reti	urn, spouse's first name and middle initial Last name		► ☐ Check if deceased		Spouse's Social	Secu	urity Number	
t or or bl	Mailin	ng ad	ddress (number and street), apartment number, PO Box				:		<u> </u>	
Prin lue	City t	own	, or post office State		IP code		Your telephone r	numb	er	
_ d li	Oity, t	OVVII	, or post office		iii code		()			
	City o	r to	wn of residence if different from above ZIP code			•	DRS use only		– 2	20
Filing Statu	g Is	▶ ▶ On ▶	Single ► Head of household Married filing jointly ► Qualifying widow(er) Married filing separately this return: Single ► Head of household Married filing jointly ► Qualifying widow(er)	or ar timel other Tour Tour Tour	ck the box below if you nother state's changes y-amended federal or or state's final determinat. Federal or state charnust attach a copy of the 1045, the other state's as final determination.	to youther to his his to his his to h	our income tax is state's return. Expelow. See instruction Date:	retur Enter uctio <i>I</i> e's re	rn or because r the date of thons on Page 4 / esults, federal	e you filed a he federal o 4. Form 1040X
			ling Form CT-1040CRC, Claim of Right Credit ling Form CT-8379, Nonobligated Spouse Claim		A. Original amount or as previously adjusted	В.	Net change incre or (decrease)	ase	C. Correct ar	mount
			Federal adjusted gross income from federal Form 1040,	4						00
			Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4	1						00
Incon	ne		Additions, if any: See instructions. Add Line 1 and Line 2.	2		+				00
			Subtractions, if any: See instructions.	4						00
			Connecticut adjusted gross income: Subtract Line 4 from Line 3	3.5						
Res	ident		to Line 10; Nonresidents and part-year residents go to Line 6						•	00
Nonresid			Enter your income from Connecticut sources from Schedule CT-SI. If less than or equal to zero, enter "0."	6					>	00
and		7.	Enter the greater of Line 5 or Line 6. If zero, go to Line 10							
Part-Ye			and enter "0."	7					•	00
Resider Only			Income tax from Tax Calculation Schedule: See instructions.	8				///		00
J,		9.	Divide Line 6 by Line 5. If Line 6 is equal to or greater than Line 5, enter 1.0000.	9				///	1.	
	1	10.	Income tax: See instructions.	10		 	///////////////////////////////////////	///	•	00
			Credit for income taxes paid to qualifying jurisdictions:							
			See instructions. Residents and part-year residents only	11					>	00
	1	12.	Subtract Line 11 from Line 10.	12					>	00
	1	13.	Connecticut alternative minimum tax from Form CT-6251	13					>	00
_		14.	Add Line 12 and Line 13.	14					>	00
Tax	1	15.	Credit for property tax paid on your primary residence or	15						00
		16	motor vehicle, or both: Residents only, see instructions. Subtract Line 15 from Line 14. If less than or equal to zero, enter "0.							00
			Total allowable credits from Schedule CT-IT Credit, Part I, Line 11	17						00
			Connecticut income tax: Subtract Line 17 from Line 16.	18						00
			Individual use tax: See instructions.	19					•	00
		20.	Total tax: Add Line 18 and Line 19.	20					•	00
		21.	Connecticut tax withheld: Enter amount from Line 70.	21					>	00
	2	22.	All 2013 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments	22						00
_		22a.	Connecticut earned income tax credit: From Schedule CT-EITC, Line 16. Schedule must be attached. Residents only	22a					>	00
Payme	nts	23.	Amounts paid with original return, plus additional tax paid after it was filed: Do not include penalty and interest.	23						00
	2	24.	Total payments: Add Lines 21, 22, 22a and 23.	24						00
	2	25.	Overpayment, if any, as shown on original return or as previously a	adjust	ed.			25		00
	2	26.	Subtract Line 25 from Line 24.					26		00
Refur	nd 2	27.	If Line 26 is greater than Line 20, Column C, enter the amount overpaid.					27	•	00
A		28.	If Line 20, Column C, is greater than Line 26 enter the amount of to	ax du	e			28		00
Amou You O		29.	Interest: Multiply Line 28 by number of months or fraction of a mor	th, th	en by 1% (.01).			29		00
.500	110	30.	Amount you owe with this return: Add Line 28 and Line 29.			Α	mount you owe	30	>	00

			mending return: Enter the line number for each item you are can schedules for items changed. Write your name and SSN(s		_		son for e	acn	cnan	ge in tr	ie space	e below.	. Attacr
Sche	dule '	1 N	Modifications to Federal Adjusted Gross Income Ente	er all amo	ounts	as positi	ve num	bers					
	3	1.	Interest on state and local government obligations other than C	onnecticu	t	•				31			00
	3	2.	Mutual fund exempt-interest dividends from non-Connecticut stabilizations other than Connecticut	ate or mu	nicipa	al governm	ent		•	32			00
Additio	ons 3	3.	Reserved for future use.							33			
to Fede	0	4.	Taxable amount of lump-sum distributions from qualified plans r gross income	not include	ed in	federal adj	usted		•	34			00
Gros	s 3	5.	Beneficiary's share of Connecticut fiduciary adjustment: Enter of	only if area	ater th	nan zero.			•	35			00
Incom	ו פו		Loss on sale of Connecticut state and local government bonds	, ,						36			00
			Domestic production activity deduction from federal form 1040,	Line 35						37			00
				LINC 33						38			00
	- 1		Other - specify							30			00
	3	9.	Total additions: Add Lines 31 through 38. Enter here and on Line 2, Column C, on the front of this for	rm.						39			00
	4	0.	Interest on U.S. government obligations							40			00
	4	1.	Exempt dividends from certain qualifying mutual funds derived	from U.S.	gove	rnment obl	ligations			41			00
	4	2.	Social Security benefit adjustment from Social Security Benefit	Adiustme	nt Wo	orksheet				42			00
Subtract	.		Refunds of state and local income taxes	.,					•	43			00
Fron	_		Tier 1 and Tier 2 railroad retirement benefits and supplemental	annuities						44			00
Feder	al		50% of military retirement pay	armanaoo						45			00
Adjust	ea		Beneficiary's share of Connecticut fiduciary adjustment: Enter of	only if loce	than	zero				46			00
Gros	° ,		Gain on sale of Connecticut state and local government bonds	Jilly II ICSS	ulali	2610.				47			00
Incom			<u> </u>							47			- 00
	4	8.	Contributions to a Connecticut Higher Education Trust (CHET) : Enter CHET account number:	account									
			Do not add spaces or dashes.							48			00
	4	9.	Other - specify: Do not include out-of-state income.							49			00
	5	0.	Total subtractions: Add Lines 40 through 49. Enter here and	on Line 4	I. Col	lumn C.			•	50			00
Sched			Credit for Income Taxes Paid to Qualifying Jurisdictio				rt-Year	Res	iden	ts Only	/		
			ns for Form CT-1040 or Form CT-1040NR/PY.								,		
		51.	Modified Connecticut Adjusted Gross Income		_	>	51				00		
You mus	t l		For each column, enter the following:		-	Name	olumn A	$\overline{}$	ode	Name	Colur	nn B	Code
attach a		52	Enter qualifying jurisdiction's name and two-letter code.		52	INAIIIE	•		T	INAITIE		•	Code
of your re			Non-Connecticut income included on Line 51 and reported on a		52								
filed with		<i>J</i> J.	qualifying jurisdiction's income tax return from Schedule 2 Works	heet. >	53				00	•			00
qualifying)	54.	Divide Line 53 by Line 51. May not exceed 1.0000.	•	54	•		_			•		
jurisdiction	on(s)	55.	Income tax liability: Subtract Line 15, Column C, from Line 10, Colu	ımn C. 🕨	55				00	•			00
or your			Multiply Line 54 by Line 55.		56			+-	00	>			00
credit wil					57				00	>			00
alsallowe			Income tax paid to a qualifying jurisdiction.		\vdash			+					
	;	58.	Enter the lesser of Line 56 or Line 57.	•	58			(00	•			00
	!	59.	Total credit: Add Line 58, all columns. Enter here and on Line 11, Column C.					•	59				00
Make	our ch	ock	payable to Commissioner of Revenue Services. To ensure proper	or poeting	of vo	ur Mail t	o: De	narf	mar	t of R	evenue	Servic	206
paymen	ıt, write	yo	payable to Commissioner of Revenue Services. To ensure properties used to the properties of the services (DRS) may submit your check to your be	T-1040X"	on yo	ur	PC	Во	x 29	78	4-2978	Jei vic	,63
Declara	tion: I	dec	lare under penalty of law that I have examined this return (including any	/ accompar	nyina s	schedules a	nd statem	nents	and.	to the h	est of mv	knowle	dge and
belief, it	is true	, co	mplete, and correct. I understand the penalty for willfully delivering a fifice years, or both. The declaration of a paid preparer other than the	alse return	or do	cument to D	DRS is a f	ine of	f not i	more tha	an \$5,000), impris	sonmen
	Your siç	gnat	ure Date	Home/cell	teleph	one number							
Sign				()									
here.	Your en	nail	address										
Keep a													
	Spouse	's si	gnature (if joint return) Date	Daytime te	elephor	ne number		_	_				
your				<u> </u>				_	_				
records				1									
records.	Paid pr	epai	rer's signature Date	Telephone	e numb	oer		Prep	arer's	SSN or	PTIN		
	Paid pr	epai	rer's signature Date	Telephone (e numb	oer		Prep	arer's	SSN or	PTIN		
			e, address, and ZIP code	Telephone (e numb	oer		·			PTIN dentificati	on Numb	per

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Schedule 3 Property Tax Credit See instructions. (Connecticut full-year residents only)

Qualifying Property	ualifying Property Primary Residence Auto 1							
Name of Connecticut Tax Town or District						<u> </u>		
Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model.								
Date(s) Paid			3					
Amount Paid	00	► 62	2.		00			
63. Total property tax paid: Add Lines	60, 61, and 62.				63.			00
64. Maximum property tax credit allow	64.	30	00	00				
65. Enter the lesser of Line 63 or Line	65.			00				
•	66.							
67. Multiply Line 65 by Line 66.					67.			00
	•	C.		•	68.			00
							Fo	rm
69a. Total use tax due at 1%: From	Connecticut Individual Use Tax	Wor	ksheet, Section A, Column 7	69	a.	3].	00
Name of Connecticut Tax Town or District Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model. Date(s) Paid // 2013// 2013// 207 Amount Paid ► 60. 00 ► 61. 63. Total property tax paid: Add Lines 60, 61, and 62. 64. Maximum property tax credit allowed. 65. Enter the lesser of Line 63 or Line 64. 66. Enter the decimal amount for your filing status and Connecticut AGI from the 2013 Property Tax Cred If zero, enter the amount from Line 65 on Line 68.			orksheet, Section B, Column 7	69	9b.	9].	00
69c. Total use tax due at 7%: From	ksheet, Section C, Column 7	69	Эс.	3].	00		
69. Individual use tax: Add Line Enter here and on Line 19, C	89.].	00				

Withholding schedule: Only enter information from your Schedule CT K-1, W-2, and 1099 forms if Connecticut income tax was withheld.

Column A: Employer Federal ID Number	Column B: CT Wages, Tips, etc. Check it Schedule	
▶70a.		▶
▶70b		▶
▶70c		▶
▶70d		▶
▶70e		▶
▶ 70f		▶
▶70g		▶
▶70h. Enter additional Connecticut withholding from Su	upplemental Schedule CT-1040WH, Line 3.	• 00
70. Total Connecticut income tax withheld: Enter	here and on Line 21, Column C.	

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Instructions for Amended Connecticut Income Tax Return

Purpose: Use this form to amend a previously-filed 2013 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**.

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

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.

If you are filing Form CT-1040X due to federal or another state's changes or corrections to your federal or other state's income tax return, you must check the box labeled *Federal or state changes* and enter the date of the final determination on Page 1.

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

100	i must me Form C1-1040X in the following circ	dilistances.
1.	The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
2.	You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
3.	You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of 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.
4.	You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination on a timely-amended return with a qualifying jurisdiction 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.
5.	If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

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

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

Financial Disability: If you are financially disabled, as defined in IRC §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.

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Completing Form CT-1040X

Line numbers on Form CT-1040X may be different from the line numbers on your original return.

Step 1: Check the box labeled *Federal or state changes* on Page 1 if you are amending your return because the IRS or federal court changed or corrected your federal income tax return, if tax officials or courts of a qualifying jurisdiction made a change or correction to an income tax return filed with that jurisdiction and for which you claimed a credit in your Connecticut return for taxes paid to that jurisdiction, or because you filed a timely-amended federal or other state's income tax return. Enter the date of the final determination by the IRS or by the other jurisdiction.

Step 2: Refer to your original return and identify all the changes that need to be made.

Step 3: Find the corresponding line items on Form CT-1040X.

Step 4: Complete *Schedules 1, 2, 3,* and *4.* Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

Step 5: Use Column A to enter the amounts shown on your original or previously-adjusted return.

Step 6: Use Column B to enter the net increase or decrease for each line you are changing.

Step 7: Explain each change in the space provided on Page 2 of Form CT-1040X.

Step 8: Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

Form CT-1040X Instructions

Filing Status

Generally, your filing status must match your federal income tax filing status for the year. However, when one spouse is a Connecticut resident or a nonresident and the other spouse is a part-year resident, each spouse who is required to file a Connecticut income tax return must file as married filing separately. When one spouse is a Connecticut resident and the other is a nonresident, each spouse who is required to file a Connecticut income tax return must file as married filing separately, unless they file jointly for federal income tax purposes and they elect to be treated as if both were Connecticut residents for the entire taxable year. See Special Rules for Married Individuals in the instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 2 and Line 4: Enter the amount from *Schedule 1*, Line 39, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

Lines 6 through 9: Nonresidents and Part-Year Residents Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources. Part-Year Residents: Also attach a copy of your corrected Schedule CT-1040AW, Part-Year Resident Income Allocation.

Line 8: Calculate the tax on the amount you entered on Line 7, Column C, using the *2013 Tax Calculation Schedule* on Page 6.

Enter the result on Line 8, Column C.

Line 10: Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the *2013 Tax Calculation Schedule* on Page 6. Enter the result in Column C.

Nonresidents and Part-Year Residents: Multiply Line 9, Column C, by Line 8, Column C. Enter the result in Column C.

Line 11: Residents and Part-Year Residents: Enter the amount from *Schedule 2*, Line 59, in Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 13: If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 15: Residents: Enter the amount from *Schedule 3*, Line 68, in Column C. You must attach *Schedule 3* to your return or your credit will be disallowed.

Nonresidents and Part-Year Residents: Enter "0" in Column C.

Line 17: If changes are being made to your allowable credits, you must complete a corrected **Schedule CT-IT Credit**, *Income Tax Credit Summary*. Write the word "Amended" across the top and attach it to Form CT-1040X. You must also attach a corrected **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates* if the prior year alternative minimum tax credit is being changed. If you are filing a corrected Form CT-8801, write the word "Amended" across the top and attach it to Form CT-1040X.

Line 19: Enter the amount from *Schedule 4*, Line 69, in Column C.

Line 21: If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 3, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. **Do not** send W-2 or 1099 forms or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal W-2 and 1099 forms or Schedule CT K-1s, you must complete Supplemental Schedule CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 70h, Column C.

Line 22a: Connecticut Earned Income Tax Credit: Complete Schedule CT-EITC, Connecticut Earned Income Tax Credit, to calculate your earned income tax credit. Enter the amount from Schedule CT-EITC, Line 16. You must attach a copy of your schedule or the credit will be disallowed.

Only **full-year** residents can claim the Connecticut earned income tax credit (CT EITC). Part-year residents and nonresidents **do not** qualify for the credit.

Interest

Interest at 1% per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

Schedules 1 Through 4

If you are making corrections to any of these schedules (Modifications to Federal Adjusted Gross Income, Credit for Income Taxes Paid to Qualifying Jurisdictions, Property Tax Credit, and Individual Use Tax), refer to the Form CT-1040 or Form CT-1040NR/PY instruction booklet for line instructions and schedules.

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers.

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Tax Calculation Schedule

Complete Lines 2, 4, 5, 6, and 8, using Tables A through E.

Enter Connecticut adjusted gross income (AGI) from Form CT-1040X, Line 5, Column C. Nonresidents and part-year residents: Enter income from Form CT-1040X, Line 7, Column C.	1.	00
2. Enter the exemption amount from Table A, Personal Exemptions. If zero, enter "0."	2.	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3.	00
4. Tax Calculation: See Table B, Tax Calculation.	4.	00
5. Enter the phase-out amount from Table C, 3% Tax Rate Phase-Out Add-Back. If zero, enter "0."	5.	00
6. Enter the recapture amount from Table D, Tax Recapture. If zero, enter "0."	6.	00
7. Connecticut Income Tax: Add Lines 4, 5, and 6.	7.	00
8. Enter the decimal amount from Table E, Personal Tax Credits. If zero, enter "0."	8.	•
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9.	00
10. Connecticut Income Tax: Subtract Line 9 from Line 7. Enter here and on Form CT-1040X, Line 10, Column C. Nonresidents and part-year residents: Enter here and on Form CT-1040X, Line 8, Column C.	10.	00

Table A - Personal Exemptions for 2013 Taxable Year

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2. Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal exemption.

		Single			ed Filing Joi Ilified Widov		Married	l Filing Sep	arately	Head of Household			
Con	nect	icut AGI		Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		
More Th	han	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	
\$	0	\$28,000	\$14,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	
\$28,00	00	\$29,000	\$13,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	
\$29,0	00	\$30,000	\$12,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	
\$30,00	00	\$31,000	\$11,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	
\$31,0	00	\$32,000	\$10,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	
\$32,00	00	\$33,000	\$ 9,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	
\$33,00	00	\$34,000	\$ 8,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	
\$34,0	00	\$35,000	\$ 7,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	
\$35,00	00	\$36,000	\$ 6,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	
\$36,00	00	\$37,000	\$ 5,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	
\$37,0	00	\$38,000	\$ 4,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	
\$38,00	00	\$39,000	\$ 3,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	
\$39,0	00	\$40,000	\$ 2,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	
\$40,00	00	\$41,000	\$ 1,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000	
\$41,00	00	and up	\$ 0	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000	
				\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000	
				\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000	
				\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000	
				\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000	
				\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0	
				\$67,000	\$68,000	\$ 4,000							
				\$68,000	\$69,000	\$ 3,000							
				\$69,000	\$70,000	\$ 2,000							
				\$70,000	\$71,000	\$ 1,000							
				\$71,000	and up	\$ 0							

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Table B - Tax Calculation for 2013 Taxable Year

Enter the tax calculation amount on the Tax Calculation Schedule, Line 4.

Use the filing status shown on the front of your return. This is the initial tax calculation of your tax liability. It does not include personal tax credits, the 3% phase-out or tax recapture.

Single or Married Filing Sep	arat	ely	
If the amount on line 3 of the Tax	(Cald	culation Sch	edule is:
Less than or equal to:		\$ 10	,0003.00%
More than \$10,000, but less than or equ	ıal to	\$ 50	,000\$300 plus 5.0% of the excess over \$10,000
-			0,000\$2,300 plus 5.5% of the excess over \$50,000
	-		0,000\$5,050 plus 6.0% of the excess over \$100,000
	-		0,000\$11,050 plus 6.5% of the excess over \$200,000\$14,300 plus 6.7% of the excess over \$250,000
			·
			ng Separately Examples:
Line 3 is \$13,000, Line 4 is	\$450		Line 3 is \$525,000, Line 4 is \$32,725
\$13,000 - \$10,000 \$3,000 X .05	=	\$3,000 \$150	\$525,000 - \$250,000 = \$275,000 \$275,000 x .067 = \$18,425
\$300 + \$150	=	\$450	\$14,300 + \$18,425 = \$32,725
More than \$400,000, but less than or ed More than \$500,000	qual to	\$500	0,000\$10,100 plus 6.0% of the excess over \$200,000 0,000\$22,100 plus 6.5% of the excess over \$400,000 \$28,600 plus 6.7% of the excess over \$500,000
			lifying Widow(er) Examples: Line 3 is \$1,100,000, Line 4 is \$68,800
Line 3 is \$22,500, Line 4 is			
\$22,500 - \$20,000 \$2,500 x .05 \$600 + \$125	= = =	\$2,500 \$125 \$725	\$1,100,000 - \$500,000 = \$600,000 \$600,000 x .067 = \$40,200 \$28,600 + \$40,200 = \$68,800
Head of Household			
If the amount on line 3 of the Tax	Cald	culation Sch	edule is:
Less than or equal to:			•
			,000\$480 plus 5.0% of the excess over \$16,000
•			0,000\$3,680 plus 5.5% of the excess over \$80,000 0,000\$8,080 plus 6.0% of the excess over \$160,000
	•		0,000\$17,680 plus 6.5% of the excess over \$320,000
	-		\$22,880 plus 6.7% of the excess over \$400,000
	H	ead of House	ehold Examples:
		oud of flouds	chold Examples.
Line 3 is \$20,000, Line 4 is	\$680		Line 3 is \$825,000, Line 4 is \$51,355

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\$4,000 x .05

\$480 + \$200

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\$425,000 x .067

\$22,880 + \$28,475

= \$28,475

= \$51,355

=

\$200

\$680

Table C - 3% Tax Rate Phase-Out Add-Back

Enter the phase-out amount on the Tax Calculation Schedule, Line 5.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

	Single			d Filing Joi lified Widov		Married	Filing Sep	arately	Head of Household			
Connec	Connecticut AGI		Connect	icut AGI		Connec	ticut AGI		Connec	ticut AGI		
More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	
\$ 0	\$ 56,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0	
\$ 56,500	\$ 61,500	\$ 20	\$100,500	\$105,500	\$ 40	\$50,250	\$52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32	
\$ 61,500	\$ 66,500	\$ 40	\$105,500	\$110,500	\$ 80	\$52,750	\$55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64	
\$ 66,500	\$ 71,500	\$ 60	\$110,500	\$115,500	\$120	\$55,250	\$57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96	
\$ 71,500	\$ 76,500	\$ 80	\$115,500	\$120,500	\$160	\$57,750	\$60,250	\$ 80	\$ 90,500	\$ 94,500	\$128	
\$ 76,500	\$ 81,500	\$100	\$120,500	\$125,500	\$200	\$60,250	\$62,750	\$100	\$ 94,500	\$ 98,500	\$160	
\$ 81,500	\$ 86,500	\$120	\$125,500	\$130,500	\$240	\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192	
\$ 86,500	\$ 91,500	\$140	\$130,500	\$135,500	\$280	\$65,250	\$67,750	\$140	\$102,500	\$106,500	\$224	
\$ 91,500	\$ 96,500	\$160	\$135,500	\$140,500	\$320	\$67,750	\$70,250	\$160	\$106,500	\$110,500	\$256	
\$ 96,500-	\$101,500	\$180	\$140,500	\$145,500	\$360	\$70,250	\$72,750	\$180	\$110,500	\$114,500	\$288	
\$101,500	and up	\$200	\$145,500	and up	\$400	\$72,750	and up	\$200	\$114,500	and up	\$320	

Table D - Tax Recapture

Enter the recapture amount on the Tax Calculation Schedule, Line 6.

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

Single or	Married Filing	Separately		ried Filing Jointl ualified Widow(e	,	He	ad of Househo	old
Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI	
More Than	Less Than or Equal To	Recapture Amount	More Than	Less Than or Equal To	Recapture Amount	More Than	Less Than or Equal To	Recapture Amount
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$ 0	\$320,000	\$
\$200,000	\$205,000	\$ 75	\$400,000	\$410,000	\$ 150	\$320,000	\$328,000	\$ 12
\$205,000	\$210,000	\$ 150	\$410,000	\$420,000	\$ 300	\$328,000	\$336,000	\$ 24
\$210,000	\$215,000	\$ 225	\$420,000	\$430,000	\$ 450	\$336,000	\$344,000	\$ 36
\$215,000	\$220,000	\$ 300	\$430,000	\$440,000	\$ 600	\$344,000	\$352,000	\$ 48
\$220,000	\$225,000	\$ 375	\$440,000	\$450,000	\$ 750	\$352,000	\$360,000	\$ 60
\$225,000	\$230,000	\$ 450	\$450,000	\$460,000	\$ 900	\$360,000	\$368,000	\$ 72
\$230,000	\$235,000	\$ 525	\$460,000	\$470,000	\$1,050	\$368,000	\$376,000	\$ 84
\$235,000	\$240,000	\$ 600	\$470,000	\$480,000	\$1,200	\$376,000	\$384,000	\$ 96
\$240,000	\$245,000	\$ 675	\$480,000	\$490,000	\$1,350	\$384,000	\$392,000	\$1,08
\$245,000	\$250,000	\$ 750	\$490,000	\$500,000	\$1,500	\$392,000	\$400,000	\$1,20
\$250,000	\$255,000	\$ 825	\$500,000	\$510,000	\$1,650	\$400,000	\$408,000	\$1,32
\$255,000	\$260,000	\$ 900	\$510,000	\$520,000	\$1,800	\$408,000	\$416,000	\$1,44
\$260,000	\$265,000	\$ 975	\$520,000	\$530,000	\$1,950	\$416,000	\$424,000	\$1,56
\$265,000	\$270,000	\$1,050	\$530,000	\$540,000	\$2,100	\$424,000	\$432,000	\$1,68
\$270,000	\$275,000	\$1,125	\$540,000	\$550,000	\$2,250	\$432,000	\$440,000	\$1,80
\$275,000	\$280,000	\$1,200	\$550,000	\$560,000	\$2,400	\$440,000	\$448,000	\$1,92
\$280,000	\$285,000	\$1,275	\$560,000	\$570,000	\$2,550	\$448,000	\$456,000	\$2,04
\$285,000	\$290,000	\$1,350	\$570,000	\$580,000	\$2,700	\$456,000	\$464,000	\$2,16
\$290,000	\$295,000	\$1,425	\$580,000	\$590,000	\$2,850	\$464,000	\$472,000	\$2,28
\$295,000	\$300,000	\$1,500	\$590,000	\$600,000	\$3,000	\$472,000	\$480,000	\$2,40
\$300,000	\$305,000	\$1,575	\$600,000	\$610,000	\$3,150	\$480,000	\$488,000	\$2,52
\$305,000	\$310,000	\$1,650	\$610,000	\$620,000	\$3,300	\$488,000	\$496,000	\$2,64
\$310,000	\$315,000	\$1,725	\$620,000	\$630,000	\$3,450	\$496,000	\$504,000	\$2,76
\$315,000	\$320,000	\$1,800	\$630,000	\$640,000	\$3,600	\$504,000	\$512,000	\$2,88
\$320,000	\$325,000	\$1,875	\$640,000	\$650,000	\$3,750	\$512,000	\$520,000	\$3,00
\$325,000	\$330,000	\$1,950	\$650,000	\$660,000	\$3,900	\$520,000	\$528,000	\$3,12
\$330,000	\$335,000	\$2,025	\$660,000	\$670,000	\$4,050	\$528,000	\$536,000	\$3,24
\$335,000	\$340,000	\$2,100	\$670,000	\$680,000	\$4,200	\$536,000	\$544,000	\$3,36
\$340,000	\$345,000	\$2,175	\$680,000	\$690,000	\$4,350	\$544,000	\$552,000	\$3,48
\$345,000	and up	\$2,250	\$690,000	and up	\$4,500	\$552,000	and up	\$3,60

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Table E - Personal Tax Credits for 2013 Taxable Year

Enter the decimal amount on the Tax Calculation Schedule, Line 8.

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

	Single			d Filing Joir lified Widow		Married	Filing Sep	arately	Head of Household			
Connec	ticut AGI		Connect	ticut AGI		Connect	ticut AGI		Connec			
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	
\$14,000	\$17,500	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	
\$17,500	\$18,000	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	
\$18,000	\$18,500	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	
\$18,500	\$19,000	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	
\$19,000	\$19,500	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	
\$19,500	\$20,000	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	
\$20,000	\$20,500	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	
\$20,500	\$21,000	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	
\$21,000	\$23,300	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	
\$23,300	\$23,800	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	
\$23,800	\$24,300	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	
\$24,300	\$24,800	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	
\$24,800	\$29,200	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	
\$29,200	\$29,700	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	
\$29,700	\$30,200	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	
\$30,200	\$30,700	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	
\$30,700	\$31,200	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	
\$31,200	\$56,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	
\$56,000	\$56,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	
\$56,500	\$57,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	
\$57,000	\$57,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	
\$57,500	\$58,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	
\$58,000	\$58,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	
\$58,500	\$59,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04	
\$59,000	\$59,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03	
\$59,500	\$60,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02	
\$60,000	\$60,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01	
\$60,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00	

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