# 2014 FORM CT-1040 NR/PY

# Connecticut Nonresident and Part-Year Resident Income Tax

Return and Instructions

### This booklet contains:

- Form CT-1040NR/PY
- Schedule CT-SI
- Schedule CT-1040AW
- Schedule CT-CHET
- Tax Tables
- Tax Calculation
   Schedule
- Use Tax Information
- Index



Tax information is available on the DRS website at

www.ct.gov/DRS

# Important 2014 Connecticut Income Tax Topics:

### File Electronically

**File electronically** ... it is fast and free! Visit www.ct.gov/TSC to electronically file. See *Taxpayer Service Center*, on Page 53.



### **Refund Options**

### **Direct Deposit**

**Choose direct deposit** for the fastest way to receive your Connecticut income tax refund.

Direct deposit is not available for first time Connecticut filers.

### **Debit Card**

If you are not eligible for or do not have a bank account to direct deposit your refund to, you can elect to receive the refund as a **debit card**.

### Paper Check

If you do not elect to direct deposit or to receive your refund as a debit card, the refund will be issued by **paper check**. Processing a paper check may increase the time it takes for you to receive your refund.

See Direct Deposit, Debit Cards, or Paper Check, on Page 2.

### **Connecticut Higher Education Trust (CHET)**

Elect to contribute to an existing CHET College Savings Plan Account(s) using **Schedule CT-CHET**, Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution. See **What's New**, Page 3.

Donate to the CHET Baby Scholars fund, which provides contributions of up to \$250 to CHET college savings accounts opened for children under age one or newly adopted. See *What's New*, Page 3.

More Department of Revenue Services (DRS) tax information is listed on the back cover.

### REFUND OPTIONS

### **Direct Deposit**

The fastest way to get your refund is to file your return electronically and elect direct deposit. Join the 817,392 taxpayers who chose direct deposit in 2013 because: the money goes directly into your bank account; it eliminates the possibility of the refund being lost, stolen or returned as undeliverable; and it saves tax dollars by costing the government less.

Make your direct deposit successful by:

- Confirming your account number and routing number with your financial institution and entering them clearly on your tax return;
- Entering the direct deposit information separately for both your federal and state electronically filed returns; and
- Printing your software-prepared paper return only after you have entered the direct deposit information into the program.

Some financial institutions do not allow a joint refund to be deposited into an individual account.

In an effort to reduce fraud, DRS is changing its income tax refund policy for first-time Connecticut income tax filers. Direct deposit will no longer be an option to first-time filers.

### **Debit Cards**

If you do not elect to direct deposit or do not have a bank account, you may elect to receive the refund as a **debit card**. Complete Line 27e to request that DRS issue your refund by debit card. Debit cards provide taxpayers with immediate access to their funds through:



Debit Card FAQ Website

- Free teller assisted cash withdrawals at any VISA member bank or credit union;
- Free cash withdrawals at Chase or People's ATMs;
- Three free cash withdrawals at other ATMs (Surcharges will apply at any ATMs other than Chase and People's);
- · Unlimited free transactions at retail locations and online businesses across the United States that accept Visa; and
- Free transfers to any U.S. checking or savings account.

Joint filers will receive two debit cards drawn from the same account (similar to a joint bank account). Each card may be used to make transactions, but the combined transactions cannot exceed the credit balance in the debit card account. Both cards must be activated prior to use.

For more information on DRS tax refund debit cards, visit www.ct.gov/drs, select For Individuals and select Debit Card FAQs.

### **Paper Check**

If you do not elect to direct deposit or to receive your refund as a debit card, a refund check will be issued, and refund processing may be delayed.

DRS recommends that taxpayers, who are not first-time Connecticut income tax filers, choose direct deposit ... the most reliable and fastest way to receive your refund.

### **Connecticut Organ Donor** (t)

Give the gift of hope by registering to become an organ and tissue donor. Information about organ donation and various organ donor programs is available from the following websites.



**Donate Life Connecticut**www.ctorganandtissuedonation.org/



United Network for Organ Sharing (UNOS) www.unos.org/



Organ Donation www.organdonor.gov/



LifeChoice Donor Services www.lifechoiceopo.org/



National Marrow Donor Program www.marrow.org/



New England Organ Bank www.neob.org/

### What's New

### Connecticut Higher Education Trust (CHET) 529 College Savings Plan and CHET Baby Scholars Fund

Effective July 1, 2014, any taxpayer filing an income tax return may contribute any part of his or her income tax overpayment to an existing CHET 529 college savings plan or to the CHET Baby Scholars fund.

Use Schedule CT-CHET, Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution, to contribute all or part of your Connecticut individual income tax overpayment (Form CT-1040NR/PY, Line 24) to a CHET 529 College Savings Plan Account(s). The contribution must be made into an existing CHET 529 College Savings Plan.

The Office of the State Treasurer CHET Baby Scholars fund will deposit \$100 into a CHET account for children born or adopted on or after January 1, 2014. A second deposit of \$150 will be made if family and friends add at least \$150 to the child's enrolled CHET account within four years. The deadline to participate is 12 months after the child's birth or adoption.

The incentive contributions are broken down into two payments:

- A \$100 payment, as long as a depositor enters into a participation agreement no later than the first birthday of the designated beneficiary, or, if the beneficiary is adopted, no later than one year after the date the designated beneficiary is legally adopted (date of adoption); and
- 2. A \$150 payment, as long as the designated beneficiary's savings plan has received deposits totaling at least \$150, exclusive of the \$100 initial incentive contribution, no later than the designated beneficiary's fourth birthday, or, if the beneficiary is adopted, no later than four years after the date of adoption.

Money invested in CHET will not be considered an asset for purposes of determining an individual's eligibility for the following:

- Assistance under the temporary family assistance program;
- Programs funded under the federal Low Income Home Energy Assistance Program block grant;
- The federally appropriated weatherization assistance program; or
- Need-based, institutional aid grants offered to an individual at the public eligible educational institutions in the state.

### Manufacturing Reinvestment Account (MRA)

For taxable years beginning on or after January 1, 2014, 100% of any distributions from an MRA used for eligible purposes are exempt from personal income tax. The entire amount of any distributions from an MRA not used for eligible purposes and the entire amount of any money returned from such account remains subject to income tax.

### **Cancellation of Debt Income**

If you added Cancellation of Debt Income to your federal adjusted gross income on either your 2009 or 2010 Form CT-1040, Line 33 or Form CT-1040 NR/PY, Line 35 because you elected to defer reporting your Cancellation of Debt Income on your federal income tax return until the 2014 taxable year, you may subtract 20% of that Cancellation of Debt Income amount on Schedule 1, Line 51. You may subtract 20% of that Cancellation of Debt Income amount on the comparable line of your Connecticut income tax return for the 2015, 2016, 2017, and 2018 taxable years.

### **Apportionment of Nonresident Business Income**

A business, trade, profession, or occupation carried on in Connecticut and outside Connecticut, must determine the items of income, gain, loss, and deduction derived from or connected with Connecticut sources by using an apportionment formula.

The gross income factor of the apportionment formula is computed by dividing the gross receipts from sales of property or services earned within Connecticut by the total gross receipts from sales of property or services, whether earned within or outside Connecticut.

For taxable years beginning on or after January 1, 2014, the gross receipts from sales of property are considered to be earned within Connecticut when the property is delivered to or shipped to a purchaser within Connecticut, regardless of the F.O.B. point or other conditions of sale.

### Sale or Disposition of an Interest in an Entity that Owns Property in Connecticut

For taxable years beginning on or after January 1, 2014, in determining the income, gain, loss, and deduction derived from or connected with Connecticut sources, a nonresident individual must include certain gains and losses from the sale or disposition of an interest in an entity that owns real property in Connecticut. The term entity means a partnership, limited liability company, or S corporation.

All or a portion of the gain or loss from a nonresident individual's sale or disposition of an interest in an entity is considered to be derived from Connecticut sources if the entity owns real property in Connecticut that has a fair market value that equals or exceeds 50% of all the assets of the entity on the date of sale or disposition of the nonresident individual's interest.

In determining the fair market value of the entity's assets on the date of sale, only the assets that the entity owned for at least two years prior to the date of sale or disposition of the nonresident individual's interest in the entity are used.

The gain or loss derived from Connecticut sources from a nonresident individual's sale or disposition of their interest is the total gain or loss for federal income tax purposes from such sale or disposition multiplied by a fraction, the numerator of which is the fair market value of all real property located in Connecticut owned by the entity on the date of sale or disposition of the nonresident individual's interest, and the denominator of which is the fair market value of all assets of the entity on the date of such sale or disposition.

This law also applies to nonresident trusts that are partners or shareholders in an entity and to tiered entities. If a nonresident individual sells or disposes of an interest in an entity that is part of a tiered structure of entities, the law applies to the sale or disposition if any entity in the tiered structure owns real property located in Connecticut.

This law does not affect the existing tax treatment of gain and loss passed through to partners and shareholders where the entity itself sells real property located in Connecticut.

### **Refunds for First-Time Filers**

In an effort to reduce fraud, DRS will no longer offer first-time filers the option to direct deposit a refund. First-time filers may elect to receive a refund as a debit card, otherwise a paper check will be issued.

First-time filers include taxpayers filing jointly when only one spouse is a first-time Connecticut filer.

#### **Personal Tax Credit**

The Connecticut adjusted gross income (AGI) beginning threshold for calculating the personal tax credit for single filers has increased to \$14,500 for taxable year 2014.

### **Personal Exemption**

The personal exemption for individuals whose filing status is single has increased to \$14,500 for the 2014 taxable year. There is a \$1,000 reduction in the personal exemption for every \$1,000 of Connecticut adjusted gross income over \$29,000.

### Non-Qualified Deferred Compensation

Effective June 11, 2014, the income of a nonresident individual derived from or connected with sources within Connecticut includes compensation from non-qualified deferred compensation plans attributable to services performed within the state, including, but not limited to, compensation required to be included in federal gross income under Internal Revenue Code (I.R.C.) §457A.

### **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 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) during business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For walk-in assistance, refer to the back cover for a list of DRS offices. 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.

### **Connecticut Form 1099-G**

If you itemize your deductions for federal income tax purposes and wish to obtain your Connecticut Form 1099-G information, you may do so by visiting **www.ct.gov/drs**, select *For Individuals* and select *Get Form 1099-G*. DRS will not mail paper copies of the Connecticut Form 1099-G.

### **Important Reminders**

Follow these tips to help us process your refund faster:

- □ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you will receive these forms on or before January 31. If you receive an additional federal Form W-2 or 1099 after filing your Connecticut income tax return, you may be required to file Form CT-1040X, Amended Connecticut Income Tax Return for Individuals. See Amended Returns on Page 38.
- ☐ 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 10.
- ☐ You **must** use blue or black ink only to complete your paper return.
- ☐ Complete and 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.
- ☐ Enter your name, mailing address, your SSN or ITIN, and the name and SSN or ITIN for your spouse (if filing a joint return), and attach all required schedules or forms.

- □ Do not send Forms W-2, Forms 1099, or Schedules CT K-1 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 do not complete all the columns.
- ☐ Check the correct filing status on your return.
- □ Round all figures to the nearest whole dollar. See *Rounding Off* to Whole Dollars on Page 15.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.
- ☐ Have your paid preparer sign the return and enter the preparer's Federal Employer Identification Number (FEIN) in the space provided.
- ☐ Check the box next to the deceased taxpayer's SSN, if you are an executor, administrator, or spouse filing a return for a deceased taxpayer.
- ☐ Check the box on the first page of your return if you are filing Form CT-1040CRC, Claim of Right Credit.
- ☐ Check the box on the first page of your paper return, or mark the indicator on your electronic return, if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*. See *Nonobligated Spouse*, on Page 13.
- ☐ If you filed joint estimated tax payments but elect or are required to file separate income tax returns, both you and your spouse must file your income tax returns at the same time. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing address on the envelope when filing your paper return. One address is for all tax forms with payment. The other address is for refunds and all other tax forms without payment. See *Mailing Addresses for Form CT-1040NR/PY*, on Page 11.
- ☐ Elect direct deposit, by completing Lines 27a through 27c, for the fastest way to receive your refund. This option is **not** available to first-time filers. All filers may complete Line 27e to request your refund by debit card. If you do not elect direct deposit or debit card, a refund check will be issued, and refund processing may be delayed.

### Who Must File Form CT-1040NR/PY

You must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*, if you were a nonresident or part-year resident of Connecticut in 2014 **and** any of the following is true for the 2014 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or made a payment with Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals;

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



DRS Website



8003829463 DRS Telephone

8602975962 DRS Telephone

- You were a part-year resident who meets the *Gross Income Test* or who had a federal alternative minimum tax liability; **or**
- You were a nonresident with Connecticut-sourced income who meets the *Gross Income Test* or had a federal alternative minimum tax liability. See *Connecticut-Sourced Income of a Nonresident*, on Page 7.

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

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

Gross income includes income from sources within Connecticut and outside of Connecticut. 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, limited liability company, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- Federally taxable Social Security benefits; and
- Federally taxable disability benefits.

### **Gross Income Test**

You must file a Connecticut income tax return if your gross income for the 2014 taxable year exceeds:

- \$12,000 and you are married filing separately;
- \$14,500 and you are filing single;
- \$19,000 and you are filing head of household; or
- \$24,000 and you are married filing jointly or qualifying widow(er) with dependent child.

The following examples explain the gross income test:

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

 Gross Income
 \$100,000

 Expenses
 (92,000)

 Net Income
 \$8,000

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

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



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

**Example 3:** A nonresident single individual receives \$14,000 in wage income from Connecticut employment and \$1,000 in federally-exempt interest from California state bonds. The gross income (federal adjusted gross income with any additions to income from Form CT-1040NR/PY, Schedule 1, Line 33, Interest on state and local government obligations other than Connecticut) is \$15,000. Therefore, the nonresident must file a Connecticut nonresident income tax return.

### **Relief From Joint Liability**

In general, if you and your spouse file a joint income tax return, you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited and 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

If you are a Title 19 recipient, you must file a Connecticut income tax return if you meet the requirements for *Who Must File Form CT-1040NR/PY*, on Page 4.

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 2014; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2014.

Completing this form authorizes DRS to verify your Title 19 status for 2014 with the Department of Social Services.

### **Deceased Taxpayers**

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File Form CT-1040NR/PY* are met. The executor, administrator, or surviving spouse **must** check the box next to the deceased taxpayer's SSN on the front page; 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 a joint Connecticut income tax return if the surviving spouse filed a joint federal income tax return. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2014, 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, to the front of the return.

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**

If you are a nonresident alien, you must file a Connecticut income tax return if you meet the requirements of *Who Must File Form CT-1040NR/PY*, on Page 4. In determining whether you meet the gross income test, you 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 you are a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income you report on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to your federal adjusted gross income. See **Form CT-1040**, *Schedule 1*, Line 38, or **Form CT-1040NR/PY**, *Schedule 1*, Line 40.

If you do not have and are not eligible for a Social Security Number (SSN), you must obtain an Individual Taxpayer Identification Number (ITIN) from the Internal Revenue Service (IRS) and enter it in the space provided for an SSN. 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, enter *Applied For* or *NRA* in the SSN field, pay the tax due, and attach a copy of federal Form W-7, Application for IRS Individual Taxpayer Identification Number. 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. DRS cannot process your return until we receive the ITIN.

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the United States and they have made an election to file a joint federal income tax return and they do, in fact, file a joint federal income tax return. Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return and must file a Connecticut income tax return as a married individual filing separately.

### 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.

#### Resident

You are a **resident** for the 2014 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2014 taxable year; or
- You maintained a permanent place of abode in Connecticut during the entire 2014 taxable year **and** spent a total of more than 183 days in Connecticut during the 2014 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 *Special Rules for Married Individuals* on Page 15 and *Special Information for Nonresident Aliens* on this page.

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

- You had Connecticut income taxes withheld;
- You made estimated tax payments or a payment with Form CT-1040 EXT to Connecticut;
- You meet the gross income test;
- You had a federal alternative minimum tax liability; or
- You are claiming the Connecticut earned income tax credit (CT EITC).

### **Part-Year Resident**

You are a **part-year resident** for the 2014 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2014 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 of *Who Must File Form CT-1040NR/PY* for the 2014 taxable year, you must file Form CT-1040NR/PY.

### Nonresident

You are a **nonresident** for the 2014 taxable year if you are neither a resident nor a part-year resident for the 2014 taxable year.

If you are a nonresident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2014 taxable year, you must file Form CT-1040NR/PY.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2014 even if your domicile was Connecticut.

#### **Group A**

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2014 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2014 taxable year; **and**
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2014 taxable year.

### **Group B**

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

in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. See the calculation below.

Number of days in the nonresident portion 548

x 90 = Maximum days allowed in Connecticut

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

### Military Personnel Filing Requirements

Military personnel 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 6. The rate at which your other income is taxed for Connecticut income tax purposes has been affected by the enactment by Congress of the Service Members Civil Relief Act. See instructions for Form CT-1040NR/PY, Line 51, on Page 23.

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

**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 this income.

Spouses of military personnel, see **Informational Publication 2012(15)**, *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

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.





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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 an Executive Order from the President of the United States as areas in which the U.S. Armed Forces are engaging or have engaged in combat. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Spouses of military personnel and civilians supporting the military in a combat zone region who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the 180 day 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 2012(15)**, Connecticut Income Tax Information for Armed Forces Personnel and Veterans.

### **How Nonresidents and Part-Year Residents Are Taxed**

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

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

### **Connecticut Adjusted Gross Income**

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

### Connecticut-Sourced Income of a Nonresident

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

- Attributable to ownership or disposition of real or tangible personal property within Connecticut including but not limited to the income from the rental or sale of the property;
- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut, including income derived directly or indirectly by athletes, entertainers, or performing artists from closed-circuit and cable television transmissions of irregularly scheduled events if the transmissions are received or exhibited within Connecticut;
- Unemployment compensation received from the Connecticut Department of Labor;
- From a partnership doing business in Connecticut;
- From an S corporation doing business in Connecticut;
- From a trust or estate with income derived from or connected with sources within Connecticut;

- From a nonqualified deferred compensation plan for services performed wholly or partly within Connecticut;
- From reportable Connecticut Lottery winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation. In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are \$600 or more and at least 300 times the amount of the wager. See Informational Publication 2011(28), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut.
- Certain gains and losses from the sale or disposition of an interest in an entity that owns real property in Connecticut. The term entity means a partnership, limited liability company, or S corporation. See Special Notice 2014(5), 2014 Legislative Changes Affecting the Income Tax or Sale or Disposition of an Interest in an Entity that Owns Property in Connecticut, on Page 3.
- Nonresident business income of a business, trade, profession, or occupation carried on in Connecticut and outside Connecticut, must determine the items of income, gain, loss, and deduction derived from or connected with Connecticut sources by using an apportionment formula. See Special Notice 2014(5), or Apportionment of Nonresident Business Income, on Page 3.

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

- Distributions from pension or retirement plans (such as 401K plans);
- Interest, dividends, or gains from the sale or exchange of intangible personal property unless that property is employed in a business, trade, profession, or occupation carried on in Connecticut;
- Compensation received for active service in the U.S. military;
- Dividends from a corporation doing business in Connecticut;
- Compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier;
- Gambling winnings (other than reportable Connecticut Lottery winnings shown on federal Form W-2G). See Informational Publication 2011(27), Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings;
- Interest you earned from a Connecticut bank (unless earned by a Connecticut business); **or**
- Income you received from business or employment activities in Connecticut that are considered casual, isolated, or inconsequential.

### Activities Considered Casual, Isolated, or Inconsequential

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

1. \$6,000 test - The gross income from the presence of a nonresident in Connecticut does not exceed \$6,000 in the taxable year. However, this test does not apply to a nonresident

who is a member of one or more pass-through entities with Connecticut-sourced income. In such a case, the nonresident member's activities is not considered casual, isolated, or inconsequential unless the member's Connecticut-sourced income from the pass-through entity or entities is less than \$1,000.

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

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

### Connecticut-Sourced Income of a Part-Year Resident

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

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

### **Items Subject to Special Accrual**

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

### **Change From Resident to Nonresident**

If you moved out of Connecticut during the taxable year, you must include, in calculating your Connecticut adjusted gross income for the period of your Connecticut residency, all items of income, gain, loss, or deduction you would be required to include if you were filing a federal income tax return for the same period on the accrual basis, together with any other accruals not otherwise includible or deductible for federal or Connecticut income tax purposes (such as deferred gains on installment obligations). Include items of special accrual with other items of income, gain, loss, and deduction reported for your residency period. See *Schedule CT-1040AW Instructions*, on Page 32.

**Example 1:** Laura, a part-year resident who moved out of Connecticut in June 2014, sold property on the installment basis in April 2014. She will receive annual installment payments for five years. She must accrue the entire gain on the sale of the property to the portion of 2014 when she was a resident of Connecticut because her right to receive the gain was fixed and the amount was determinable before the time she changed her residency.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



IP 2011(28)





IP 2011(27)

SN 2014(5)

**Example 2:** Rick, a resident of Connecticut, retired from his Connecticut employment on September 1, 2014, and moved to Florida. His employer notified him on August 15, 2014, that he would receive a \$1,000 bonus on September 15, 2014. He must accrue the \$1,000 bonus to the portion of 2014 when he was a resident because the right to receive the bonus was fixed and the amount was determinable before the time he changed his residency.

Example 3: Emma, a Connecticut resident, won the Connecticut Lottery in 2014. The proceeds from her wager were reported on federal Form W-2G. Emma will receive her winnings on the installment basis for 20 years. During the 2014 taxable year, Emma moved out of Connecticut and is a part-year resident because she changed her permanent legal residence. Ordinarily, Emma's Connecticut Lottery winnings would be subject to special accrual; however, Emma may avoid special accrual on those lottery winnings as long as the Connecticut Lottery Corporation continues to withhold Connecticut income tax from those winnings. Emma will remain subject to Connecticut income tax for the years during which the lottery winnings are received.

If Emma won another state's lottery during 2014, she would be subject to Connecticut income tax while a Connecticut resident. If Emma moves out of Connecticut, and is a part-year resident because she changes her permanent legal residence, her lottery winnings would be subject to special accrual.

### **Payment of Tax**

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

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

### **Surety Bond**

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

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

### **Change From Nonresident to Resident**

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

**Example:** Nikki was a California resident from January 1, 2014, until July 31, 2014. She became a Connecticut resident on August 1. While a resident of California, Nikki earned \$10,000 for work performed in that state, but she did not receive payment for that work until September 30, 2014.

Nikki also owned a condominium in Connecticut, which she rented to a third party from January 1 to July 31, 2014. She received payment of the rent for the first four months of the year while she was living in California and she received the remaining payments after she became a Connecticut resident.

Nikki will file a Connecticut part-year resident return for 2014. The \$10,000 of California source income earned before Nikki changed her residency is accrued to her nonresidency period even though she received the payment after becoming a Connecticut resident. The rental payments from Connecticut real estate are considered Connecticut-sourced income regardless of when she received this income. Therefore, the entire amount of rental income is includable in her Connecticut adjusted gross income and none of it is subject to special accrual.

### Forms and Schedules Included in This Booklet

This booklet contains forms you may have to complete in addition to Form CT-1040NR/PY. Below is a description of these forms and an explanation of who should complete them. A self-employed nonresident or part-year resident (for his or her nonresidency period) who carried on business both in and outside of Connecticut may also be required to file **Schedule CT-1040BA**, *Nonresident Business Apportionment* (not included in this booklet). See Page 34 for instructions.

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

### **Taxable Year and Method of Accounting**

You must use the same taxable year for Connecticut income tax purposes as 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 2014 are references to your taxable year beginning during 2014.

You must use the same method of accounting for Connecticut income tax purposes as 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, 2015. 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 return will be considered timely-filed if filed by the next business day.

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

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

### Federal Express (FedEx)

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

### **United Parcel Service (UPS)**

- · UPS Next Day Air
- UPS Next Day Air Saver
- · UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- · UPS Worldwide Express Plus
- · UPS Worldwide Express

#### **DHL Express (DHL)**

- DHL Same Day Service
- DHL International Overnight

This list is subject to change. See Policy Statement 2012(2), Designated Private Delivery Services and Designated Types of Service.

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

### **Extension Requests**

### **Extension of Time to File**

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

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

Visit www.ct.gov/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 2014 federal income tax return and you expect to owe no additional Connecticut income tax for the 2014 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; or
- Pay your expected 2014 Connecticut income tax due using a credit card on or before the due date.

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

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.





PS 2012(2)

TSC Website

• Have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2014 and will 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.

### U.S. Citizens Living Abroad

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

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date will be extended for six months.

If you received a federal extension of time to file beyond six months, to qualify for the federal foreign earned income exclusion and for the foreign housing exclusion or deduction, you may file your Connecticut return using the federal extension due date. Submit a copy of the approved federal Form 2350, Application for Extension of Time to File U.S. Income Tax return by attaching it to the front of your Form CT-1040NR/PY.

### **Extension of Time to Pay**

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

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

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

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.

### 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 at www.ct.gov/TSC. You may electronically file your Connecticut income tax return if all of the following are true:

- ☐ You filed a Connecticut income tax return in the last three years, or have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license or Connecticut non-driver ID:
- ☐ Your filing status is the same as the last return DRS has on file, or, if your filing status changed since your last filing, your new filing status is displayed in the drop-down menu. If your new filing status is not displayed in the drop-down menu, visit the DRS website at www.ct.gov/DRS select For Individuals and select *E-Services* for information on other e-filing options;

☐ You are not filing Form CT-1040CRC, Claim of Right Credit; and

☐ You have no more than ten Forms W-2 or 1099 that show Connecticut income tax withheld.

### Mailing Addresses for Form CT-1040NR/PY

For tax forms with payment enclosed:

Department of Revenue Services PO Box 2969

Hartford CT 06104-2969

For tax forms requesting **refunds or tax forms without payment** enclosed:

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

### For payments without tax forms:

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

To ensure proper posting of your payment, write "2014 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check.

### **Estimated Tax Payments for Tax Year 2015**

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 2015 taxable year.

Your required annual payment for the 2015 taxable year is the lesser of:

- 90% of the income tax shown on your 2015 Connecticut income tax return; or
- 100% of the income tax shown on your 2014 Connecticut income tax return if you filed a 2014 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 2014 taxable year and you did not file a 2014 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticutsourced income during the 2014 taxable year and you did not file a 2014 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 2014 taxable year, your required annual payment is 90% of the income tax shown on your 2015 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 2012(16)**, *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 the DRS website at **www.ct.gov/TSC** for more information. You may pay your 2015 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 2015 using a paper return. If you made estimated tax payments in 2014, you will automatically receive coupons for the 2015 taxable year in mid-January. They will be preprinted with your name, address, and the last four digits of the SSN. To ensure your payments are properly credited, use the preprinted coupons. If you did not make estimated tax payments in 2014, use Form CT-1040ES to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you. Form CT-1040ES is available on the DRS website at www.ct.gov/DRS.

2015 Estimated Tax Due Dates  Due dates of installments and the amount of required payments for 2015 calendar year taxpayers are:				
April 15, 2015	25% of your required annual payment			
June 15, 2015	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)			
September 15, 2015	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)			
January 15, 2016	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)			

An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely-filed if filed by the next business day.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



TSC Website

DRS Website





IP 2012(16)

IP 2015(7)

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised Form CT-W4, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see Informational Publication 2015(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, 2016, for the 2015 taxable year. The required installment is the lesser of 66 <sup>2</sup>/<sub>3</sub>% of the income tax shown on your 2015 Connecticut income tax return or 100% of the income tax shown on your 2014 Connecticut income tax return.

If you file a 2015 Connecticut income tax return on or before March 1, 2016, and pay in full the amount computed on the return as payable on or before that date, you 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. Check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040NR/PY. See **Informational Publication 2010(16)**, *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*.

### Filing Form CT-2210

You may be charged interest if your 2014 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 that is required by law to be filed.

### Penalty for Failure to File

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

### **Waiver of Penalty**

To make a waiver of penalty request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the DRS, Operations Bureau/Penalty Waiver. Taxpayers may mail Form DRS-PW to the address listed below or fax it to Operations Bureau/Penalty Waiver at 860-297-5727.

Department of Revenue Services Operations Bureau/Penalty Waiver PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. See **Policy Statement 2014(4)**, *Requests for Waiver of Civil Penalties*.

### 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, 2015, or the date on which the underpayment is paid.

A taxpayer who files a 2014 Connecticut income tax return on or before January 31, 2015, 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, 2015.

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, 2015, if he or she files a 2014 Connecticut income tax return on or before March 1, 2015, and pays in full the amount computed on the return as payable on or before that date.

QRCs for DRS publications referenced on this page.



IP 2010(16)



IP 2009(14)





PS 2014(4

860-297-4797 Penalty Waiver

### **Refund Information**

There are three refund options available: **Direct Deposit**; **Debit Card**; or **Paper Check**. DRS recommends that taxpayers use direct deposit.

The fastest way to get your refund is to file your return electronically and elect direct deposit. Paper filers may also request to direct deposit a refund. The direct deposit option is **not** available to first-time filers.

For returns filed on paper, you must allow 10 to 12 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.

### **Option 1: Direct Deposit**

To elect direct deposit complete Lines 27a through 27c. See *Line 27: Refund*, on Page 18.

Make your direct deposit successful by:

- Confirming your account number and routing number with your financial institution and entering them clearly on your tax return;
- Entering the direct deposit information separately for both your federal and state electronically filed returns; **and**
- Printing your software-prepared paper return only after you have entered the direct deposit information into the program.

Some financial institutions do not allow a joint refund to be deposited into an individual account.

### **Option 2: Debit Card**

To elect to receive your refund as a debit card, complete Line 27e. See *Debit Card*, on Page 18. Debit cards provide taxpayers with immediate access to their funds through:

- Free teller assisted cash withdrawals at any VISA member bank or credit union;
- Free cash withdrawals at Chase or People's ATMs;
- Three free cash withdrawals at other ATMs (Surcharges will apply at any ATMs other than Chase and People's);
- Unlimited free transactions at retail locations and online businesses across the United States that accept Visa; and
- Free transfers to any U.S. checking or savings account;

Joint filers will receive two debit cards drawn from the same account (similar to a joint bank account). Each card may be used to make transactions, but the combined transactions cannot exceed the credit balance in the debit card account. Both cards must be activated prior to use.

For more information on DRS tax refund debit cards, visit **www.ct.gov/drs**, select *For Individuals*, and select *Debit Card FAQs*.

### **Option 3: Paper Check**

If you do not elect direct deposit or debit card, a refund check will be issued and refund processing may be delayed.

Check the status of your refund using the *TSC* by visiting **www.ct.gov/myrefund** or call 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). You must provide your SSN (and your spouse's if filing jointly) and the exact amount of the refund 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 DRS; 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 2015 estimated tax; CHET contributions; 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.

### Connecticut Lottery Winners Who Are Delinquent Taxpayers

DRS provides to the Connecticut Lottery Corporation a list of delinquent taxpayers who have an unpaid tax liability. If you are a Connecticut Lottery winner, the Connecticut Lottery Corporation will deduct and withhold from the lottery prize payment the amount of your outstanding Connecticut tax liability.

### **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 or the IRS, 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 2014 and who made Connecticut income tax payments (withholding or estimates) for the 2014 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2014; 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*.

If you are filing a paper Form CT-1040NR/PY, check the box on the front of your return to indicate that you are filing Form CT-8379. Attach Form CT-8379 and all W-2 and 1099 forms showing Connecticut income tax withheld to the front of your return.

If you are filing Form CT-1040NR/PY electronically, select the Form CT-8379 indicator on your return. Mail the completed Form CT-8379 and all W-2 and 1099 forms showing Connecticut income tax withheld to the Department of Revenue Services, P.O. Box 5035, Hartford, CT 06102-5035.

Do **not** use Form CT-8379 to claim your share of a Connecticut income tax refund that was applied to your spouse's federal income tax liability. For information about IRS offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



DRS Website







800-382-9463 DRS

860-297-5962 DRS

### **Income Tax Credits**

The following credits are applicable against the income tax. If you qualify you may claim the credits on **Schedule CT-IT Credit**, *Income Tax Credit Summary*.

For more information about additional requirements and limitations to these credits, see **Special Notice 2010(3)**, 2010 Legislative Changes Affecting the Income Tax; Special Notice 2012(6), 2012 Legislative Changes Affecting the Income Tax; or contact the Department of Economic Development (DECD) or Connecticut Innovations Inc.

These tax credits may be claimed by the shareholders or partners of an S corporation or an entity treated as a partnership for federal income tax purposes. If the entity is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner provided the owner is a person subject to Connecticut income tax.

### **Qualified Small Business Job Creation Tax Credit**

An employer with less than 50 employees in Connecticut may earn a credit equal to \$200 per month for hiring a new employee after May 6, 2010, who resides in Connecticut. The new employee must be hired to fill a full time job during the taxable years beginning on or after January 1, 2010, and before January 1, 2013. The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the taxable year in which the new employee is hired, and if eligible, the two immediately succeeding taxable years. However, this credit cannot be used against an employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and, if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for a taxable year if the new employee was not employed by the employer at the close of that taxable year. The tax credit is administered by DECD.

### **Job Expansion Tax Credit**

A taxpayer may be allowed a credit for each new qualifying employee or veteran employee hired on or after January 1, 2012, and prior to January 1, 2014. The credit may be applied against tax imposed under Chapters 207, 208, 212, or 229, but not against the withholding tax liability imposed under §12-707. The credit cannot exceed the amount of tax due.

The amount of the credit is:

- \$500 per month for each new employee; or
- \$900 per month for each qualifying or veteran employee.

If the taxpayer was issued a certification letter by DECD, prior to January 1, 2013 to receive a qualified small business job expansion tax credit, the provisions of the qualified small business job expansion tax credit will apply for the duration of the certification.

See Special Notice 2012(6), 2012 Legislative Changes Affecting the Income Tax.

### **Angel Investor Tax Credit**

This tax credit is available to angel investors making a cash investment of not less than \$25,000 in the qualified securities of a Connecticut business. The credit is applicable to taxable years beginning on or after January 1, 2010. However, tax credits cannot be reserved for any investments made on or after July 1, 2016. The allowable credit is 25% of the cash investment, cannot exceed \$250,000, cannot exceed the amount of the income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year, and cannot be used against the withholding tax liability imposed by Conn. Gen. Stat. \$12-707.

The credit must be claimed in the taxable year in which the investment is made. Any tax credit claimed but not applied against the income tax liability may be carried forward for the five immediately succeeding taxable years until the full credit has been applied. The credit is not transferable. The tax credit is administered by Connecticut Innovations, Inc.

#### **Economic Nexus**

Economic nexus is the basis for determining whether nonresident partners or members of a partnership or S corporation are subject to Connecticut income tax on income derived from or connected with sources within the state. A partnership or S corporation has "substantial economic presence" in Connecticut if it purposefully directs business towards the state. Its purpose can be determined by such measures as the frequency, quantity, and systematic nature of its economic contact with the state. See **Informational Publication 2010(29.1)**, *Q&A on Economic Nexus*.



### Completing Form CT-1040NR/PY

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

### 1 Taxpayer Information

### Filing Status - Check only one box.

### **Filing Status**

Check the appropriate box to indicate your filing status.

Generally, your filing status must match your federal income tax filing status for this year. If you are not certain of your filing status for 2014, consult the information in your federal income tax booklet or call the IRS at 800-829-1040.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Special Rules for Married Individuals*, below.

If your filing status is qualifying widow(er) with dependent child on federal Form 1040 or 1040A, do not enter your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN on Form CT-1040NR/PY.

### **Special Rules for Married Individuals**

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
- Elect to be treated as if both were Connecticut residents for the entire taxable year.

When both spouses are **part-year residents** of Connecticut but do not have the same period of residency, married filing separately is your Connecticut income tax filing status.

When both spouses are **part-year residents** of Connecticut and have the same period of residency, you may choose married filing jointly or married filing separately as your Connecticut income tax filing status.

When one spouse is a nonresident alien and the other is a citizen or resident of the U.S., each spouse who is required to file a Connecticut income tax return must file as married filing separately unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return;
- A married filing joint return is filed for federal income tax purposes; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means that the joint federal adjusted gross income must be used on Form CT-1040NR/PY, Line 1. It also means the spouse who would not otherwise be required to file is now jointly and severally liable for any tax liability associated with the filing of the income tax return. The Connecticut income tax calculated using the joint income must be prorated based on the income of the spouse derived from or connected with sources in Connecticut.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you will have to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040NR/PY, Line 1, your income as recalculated.

### Social Security Number, Name, and Address

You **must** enter your Social Security Number (SSN), name, and address in the space provided. If your city or town of residence is different from your mailing address enter the additional information 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 5.

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, enter *Applied For* or *NRA* in the SSN field, 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. DRS cannot process your return until we receive the ITIN.

### **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.

### 2 Calculate Your Tax

### **Line 1: Federal Adjusted Gross Income**

Enter your federal adjusted gross income from your 2014 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 6.

#### Line 2: Additions

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

### Line 3

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

#### **Line 4: Subtractions**

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

### **Line 5: Connecticut Adjusted Gross Income**

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

### **Line 6: Income From Connecticut Sources**

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

### Line 7

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

### **Line 8: Income Tax**

For each filing status, if the amount on Line 7 is: \$12,000 or less for married filing separately; \$14,500 or less for single; \$19,000 or less for head of household; or \$24,000 or less for married filing jointly or qualifying widow(er) with dependent child, enter "0" on Line 8. You do not owe any income tax. Otherwise, use one of the following methods to calculate your tax:

**Tax Tables:** If Line 7 is less than or equal to \$102,000, you may use the *Tax Tables*, beginning on Page 39 to find your tax. If your Connecticut adjusted gross income is more than \$102,000 but less than or equal to \$554,000, you may use the tax tables posted on the DRS website to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 8.

**Tax Calculation Schedule:** If your Connecticut adjusted gross income is more than \$554,000, visit **www.ct.gov/DRS** and select *For Individuals* to use the *Income Tax Calculator* or use the *Tax Calculation Schedule* beginning on Page 49. You may also use the *Income Tax Calculator* or the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$554,000. If you calculate your tax manually, using the tax calculator on the DRS website will ensure your tax calculation is correct.

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

**Example 1:** Sue, a nonresident individual whose filing status is single, worked in Connecticut during the entire 2014 taxable year. Sue enters \$40,000 on Form CT-1040NR/PY, Line 5, and \$20,000 on Form CT-1040NR/PY, Line 6. Because the amount on Line 5 is greater than the amount on Line 6, Sue enters \$40,000 on Form CT-1040NR/PY, Line 7. Sue finds the tax on \$40,000 in the tax tables and enters \$1,596 on Form CT-1040NR/PY, Line 8. Sue then divides Line 6 by Line 5 and enters 50% on Line 9. Sue's Connecticut income tax is \$798 (\$1,596 x .50) and she enters this amount on Form CT-1040NR/PY, Line 10.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.





DRS Website

DRS Tax Calculator

**Example 2:** Ben, a part-year resident individual whose filing status is single, moved from Connecticut to Rhode Island on August 15, 2014. Ben enters \$20,000 on Form CT-1040NR/PY, Line 5, and \$40,000 on Line 6. Because the amount on Line 6 is greater than the amount on Line 5, Ben enters \$40,000 on Form CT-1040NR/PY, Line 7. Ben then finds the tax on \$40,000 in the tax tables and enters \$1,596 on Form CT-1040NR/PY, Line 8. Because the amount on Line 6 is greater than the amount on Line 5, Ben enters 1.0000 on Line 9. Ben's Connecticut income tax is \$1,596 (\$1,596 x 1.0000) and he enters this amount on Form CT-1040NR/PY, Line 10.

### Line 9

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

### Line 10

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

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

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

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

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

#### Line 12

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

### **Line 13: Connecticut Alternative Minimum Tax**

If you were required to pay the federal alternative minimum tax for 2014, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter on Line 13 the amount shown on Form CT-6251, Line 23.

### Line 14

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

#### Line 15: Allowable Credits

Enter the amount from **Schedule CT-IT Credit**, *Income Tax Credit Summary*, Part I, Line 11.

Use Schedule CT-IT Credit to claim the tax credits (see Page 14) or to claim the credit for a prior year alternative minimum tax from Form CT-8801.

### **Line 16: Connecticut Income Tax**

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

### Line 17: Individual Use Tax

Complete the Connecticut Individual Use Tax Worksheet on Page 37, then complete and attach *Schedule 3* on Page 4 of Form

CT-1040NR/PY. Enter on Line 17 total use tax due as reported on Schedule 3, Line 62. You **must** enter "0" if no Connecticut use tax is due; otherwise you have not filed a use tax return. See Page 36 for more information on the use tax.

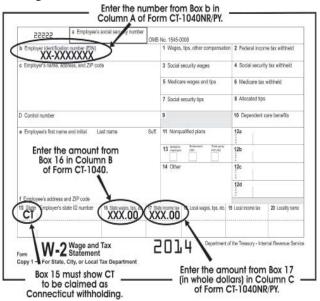
#### Line 18 and Line 19

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

### 3 Payments

### Line 20: Connecticut Tax Withheld

For each federal Form W-2 or 1099 or Schedule CT K-1 where Connecticut income tax was withheld, enter the following on Lines 20a through 20e.



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

Column B: Enter the amount of Connecticut wages, tips, etc.

Column C: Enter the amount of Connecticut income tax withheld.

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

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

If you have **more than five** federal W-2 or 1099 forms and Schedule CT K-1 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-1040NR/PY. Enter the total from Supplemental Schedule CT-1040WH, Line 3, in Column C, Line 20f.

Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 20.

**Do not send copies of W-2, 1099, and Schedule CT K-1 forms.** Keep these for your records. DRS may request them at a later date.

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

### Line 21: All 2014 Estimated Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2014 estimated tax payments made in 2015. **Do not** include any refunds received.

### Line 22: Payments Made With Form CT-1040 EXT

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

### Line 22a: Claim of Right Credit

If you have claim of right income for federal tax purposes and are claiming the federal claim of right credit on your 2014 federal return, you may also be entitled to a claim of right credit for Connecticut income tax purposes.

If during your 2014 taxable year you had to repay income you included in your Connecticut adjusted gross income for an earlier taxable year, and the amount you repaid is more than \$3,000, you may be able to claim a credit against your Connecticut income tax for your 2014 taxable year. If you are eligible for the Connecticut Claim of Right Credit, complete Form CT-1040CRC, Claim of Right Credit, to claim a credit equal to the Connecticut income tax you would not have had to pay if the repaid amount had not been included in your Connecticut adjusted gross income in the earlier taxable year.

You are eligible for the Connecticut claim of right credit if you meet all of the following conditions:

- You were a resident, nonresident, or part-year resident individual who included income in Connecticut adjusted gross income for an earlier taxable year(s) (year(s) of receipt). A trust or estate is not eligible to claim relief for Connecticut income tax purposes;
- You were required to repay the income during your 2014 taxable year (year of repayment);
- The amount of the repayment exceeds \$3,000; and
- You determined your federal income tax liability for the year of repayment under IRC §1341(a)(4) (see Exceptions) or IRC.

If the Claim of Right Credit exceeds the taxpayer's Connecticut income tax liability, the excess is considered an overpayment and will be refunded.

Complete **Form CT-1040CRC**, *Claim of Right Credit*, to calculate your claim of right credit. Enter the amount from Form CT-1040CRC, Line 6.

### **Line 23: Total Payments**

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

### 4 Overpayment

### Line 24: Overpayment

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

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

### Line 25: Amount of Line 24 You Want Applied to Your 2015 Estimated Tax

Enter the amount of your 2014 overpayment that you want applied to your 2015 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2015, 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, 2015, will be applied as of the date of receipt. **Your request to apply this amount to your 2015 estimated income tax is irrevocable.** 

### Line 26: CHET Contribution from Schedule CT-CHET

Complete and attach **Schedule CT-CHET**, *Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution* to contribute all or part of your Connecticut individual income tax overpayment (Line 24) to a CHET 529 College Savings Plan Account(s). Enter the total contributions as reported on Schedule CT-CHET, Line 4. **Your contribution is irrevocable.** 

### Line 26a: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund of an overpayment. Your contribution is limited to your refund amount. Complete *Schedule 4* on Form CT-1040NR/PY. Enter the total contributions as reported on *Schedule 4*, Line 63. **Your contribution is irrevocable**.

### Line 27: Refund

Subtract the total of Lines 25, 26, and 26a from Line 24. The result is the amount of your refund.

There are three refund options available:

### **Option 1: Direct Deposit**

Complete Lines 27a, 27b, and 27c to have your refund directly deposited into your checking or savings account. See *Refund Information*, on Page 13.

This option is **not** available to first-time filers.

Enter your nine-digit bank routing number and your bank account number in Lines 27b and 27c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 characters.



Federal banking rules require DRS to request information about foreign bank accounts (Line 27d) 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 mail your refund to you.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



TSC Website

### **Option 2: Debit Card**

You may request that DRS issue your income tax refund by debit card by competing Line 27e. Joint filers will receive two debit cards drawn from the same account (similar to a joint bank account). See *Refund Information*, on Page 13.

### **Option 3: Paper Check**

If you do not elect direct deposit or debit card, a refund check will be issued and refund processing may be delayed.

Your overpayment will be applied in the following order: penalty and interest you owe DRS; 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 2015 estimated tax; CHET contributions; and charitable contributions designated by you. Any remaining balance will be refunded to you.

### 5 Amount You Owe

### Line 28: Tax Due

If Line 19 is greater than Line 23, subtract Line 23 from Line 19 and enter the result. This is the amount of tax you owe. See *Estimated Tax Payments for Tax Year 2015*, on Page 11.

### Line 29: Penalty for Late Payment or Late Filing

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

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

### Line 30: Interest for Late Payment or Late Filing

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

### Line 31: Interest on Underpayment of Estimated Tax

If Line 16 minus Line 20 is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210, leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the earlier of the day you pay your tax or April 15, 2015.

### Line 32: Total Amount Due

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

### **Payment Options**

### Pay Electronically

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 into 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, 2015) to avoid penalty and interest.

### Pay by Credit Card or Debit Card









You may elect to pay your 2014 Connecticut income tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. 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 800-2PAYTAX (800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

### Pay by Mail

Make your check payable to Commissioner of Revenue Services. To ensure proper posting of your payment, write "2014 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Failure to file or failure to pay the proper amount of tax when due will result in penalty and interest charges. It is to your advantage to file when your return is due whether or not you are able to make full payment.

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.

### 6 Sign Your Return

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

If you file a joint return, you must review the information with your spouse. When both you and your spouse sign the return, you become jointly and severally responsible for paying the full amount of tax, interest, and penalties due. In addition, you and your spouse will be jointly entitled to any refund which will be issued to both names listed on the return.

### Taxpayer's Email Address

DRS tax returns now have a line for taxpayers to enter their email address. If you provide an email address, DRS may use it to notify you of tax changes and programs. However, DRS will never use email to ask for sensitive information, such as your Social Security Number. If you ever have questions about an email claiming to be from DRS, contact DRS directly.

See Tax Information, on back cover.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.





Official Payments Website

Official Payments Telephone

### **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.

### **Alternative Signature Methods**

DRS conforms to IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Specifically, income tax return preparers may sign original returns, amended returns, or requests for filing extensions by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual identification number (social security number or preparer tax identification number), and phone number.

Paid preparers can follow the same procedure with respect to paper Connecticut income tax returns prepared on behalf of their clients. This procedure only applies to preparers' signatures. It does not affect other signature requirements for taxpayers, and does not apply to documents other than tax returns.

### **Third Party Designee**

To authorize DRS to contact your friend, family member, or any other person to discuss your 2014 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 2015 tax return. This is April 15, 2016, for most taxpayers.

Selecting a designee does not replace a power of attorney and will not authorize the designee to receive refunds, 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.

### **Income Tax Fraud**

Income tax fraud has been categorized as a class D felony, which carries a fine of not more than \$5,000 or imprisonment for not more than five years, or both.

### **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 "2014 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check.

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

- 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; and
- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

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

### Filing Your Return

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

DRS does not provide return envelopes for mailing completed forms. See *Mailing Addresses for Form CT-1040NR/PY*, on Page 11 for the correct address to use for returns with payments, refunds, or payments only.

### Recordkeeping

Make copies of your tax return; completed worksheets and schedules; and records of all items appearing on the return (such as W-2 and 1099 forms). Retain copies 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 expect to receive your copy in approximately three weeks.

You may also visit **www.ct.gov/TSC** to view and print copies of the current year and the two prior years income tax returns.

### FORM CT-1040NR/PY Schedules

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

### Schedule 1 - Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

### Line 33: Interest on State and Local Government Obligations Other Than Connecticut

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

### Line 34: Exempt-Interest Dividends From a Mutual Fund Derived From State or Municipal Government Obligations Other Than Connecticut

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

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

## Line 36: Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI

If you filed federal Form 4972, Tax on Lump-Sum Distributions, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 36. Do not enter any part of the distribution reported on federal Form 1040A, Line 12a; federal Form 1040, Line 16a; or federal Form 1040, Schedule D.

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

### Line 37: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, *Schedule CT-1041B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount greater than zero, enter the amount on Line 37. If the amount is less than zero, enter the amount on Line 48.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 37 or, if less than zero, on Line 48.

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

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

### **Line 39: Domestic Production Activity Deduction**

Enter the amount reported as a domestic production activity deduction on federal Form 1040, Line 35.

### Line 40: Other

Use Line 40 to report any of the following modifications:

- Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
- 2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
- 3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.
- 4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
- 5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
- 6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the 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. Enter any item of income or gain subject to special accrual to the extent the item was not includible in federal adjusted gross income for the taxable year. See *Items Subject to Special Accrual*, on Page 8.
- 9. Add back the following distributions from an MRA established pursuant to Conn. Gen. Stat. §32-9zz:
  - 100% of any distribution from such MRA not used to purchase machinery or equipment for use in Connecticut or manufacturing facilities, as defined in Conn. Gen. Stat. §12-81(72), or for workforce training, development or expansion in Connecticut; and

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SN 2012(6)

PS 2005(2)

• 100% of any return of money remaining in the MRA at the end of the five-year period after such account's creation or organization, including any interest earned.

See **Special Notice 2012(6)**, 2012 Legislative Changes Affecting the Income Tax.

10. Also use Line 40 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 33 through 39.

### **Line 41: Total Additions**

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

### **Subtractions From Federal Adjusted Gross Income**

Enter all amounts as positive numbers.

### Line 42: Interest on U.S. Government Obligations

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

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

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

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

# Line 43: Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

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

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

**Example**: A qualifying mutual fund pays a dividend of \$100. Of the distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on Line 43 is \$55.

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

### Social Security Benefit Adjustment Worksheet - Line 44

Enter the amount from <b>Form CT-1040NR/PY</b> , Line 1	
If your filing status is <b>single</b> or <b>filing separately</b> , is the amount on Line 1 \$50,000 or more?	
☐ Yes: <b>Complete</b> this worksheet.	
☐ No: <b>Do not complete</b> this worksheet. Enter the amount of federally taxable Social Security benefit Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44	• 1
If your filing status is filing jointly, qualifying widow(er), or head of household, is the amount on Line 3	1 \$60,000 or more?
☐ Yes: <b>Complete</b> this worksheet.	
☐ No: <b>Do not complete</b> this worksheet. Enter the amount of federally taxable Social Security benefit Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44	• 1
A. Enter the amount reported on your 2014 federal Social Security Benefits Worksheet, Line 1.	A.
If Line A is zero or less, stop here and enter "0" on Line 44. Otherwise, go to Line B.	
B. Enter the amount reported on your 2014 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2014, 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.)	В.
C. Enter the lesser of Line A or Line B.	C.
D. Multiply Line C by 25% (.25).	D.
E. Taxable amount of Social Security benefits reported on your 2014 federal Social Security Benefits Worksheet, Line 18.	E.
F. <b>Social Security Benefit Adjustment</b> - Subtract Line D from Line E. Enter the amount here and on Form CT-1040NR/PY, <i>Schedule 1</i> , Line 44. If Line D is greater than or equal to Line E, enter "0."	F.

### **Line 44: Social Security Benefit Adjustment**

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax. 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-1040NR/PY, Line 1, is less than \$50,000, or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040NR/PY, Line 1, is less than \$60,000. If this is the case, enter the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets contained in the instructions to federal Form 1040A or federal Form 1040 to calculate the amount of taxable Social Security benefits, complete the Social Security Benefit Adjustment Worksheet, on this page and enter the amount from Line F on Line 44. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see Announcement 2013(7), Taxability of Social Security Benefits for Connecticut Income Tax Purposes.

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

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### Line 45: Refunds of State and Local Income Taxes

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

### Line 46: Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2, or both, railroad retirement benefits, or supplemental annuities during 2014, you may deduct the amount included in your federal adjusted gross income, but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 44 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 44 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income.

### Line 47: 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 48: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Form CT-1041, *Schedule CT-1041B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount less than zero, enter the amount on Line 48. If the amount is greater than zero, enter the amount on Line 37.

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

### Line 49: Gain on Sale of Connecticut State and Local Government Bonds

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

### Line 50: Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). The modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of: (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, 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 51: Other

Use Line 51 to report any of the following modifications:

- 1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe, where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
- Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.

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- 3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but are exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
- 4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
- Subtract the amount of any distributions you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includable in your federal adjusted gross income.
  - Congress passed legislation excluding from federal gross income any distribution from a qualified state tuition program (such as CHET), to the extent the distribution is used to pay for qualified higher education expenses. (Pub. L. No. 107-16, §402) To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 51.
- 6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
- 7. Enter any item of loss or deduction subject to special accrual to the extent the item was not deductible in determining federal gross income for the taxable year. See *Items Subject to Special Accrual*, on Page 8.
- 8. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income. 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.
- Subtract the amount of military pay received by a nonresident or part-year resident during the part-year resident's nonresidency portion of the taxable year to the extent includable in federal adjusted gross income.
- 10. Subtract the amount of any interest, 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 is properly included in the gross income of the designated beneficiary for federal income tax purposes.
- 11. Subtract contributions made to an MRA established pursuant to Conn. Gen. Stat. §32-9zz.
  - See **Special Notice 2012(6)**, 2012 Legislative Changes Affecting the Income Tax.
- 12. Subtract the amount of any Sandy Hook Workers Assistance Program payment received from the Office of Victim Services, Connecticut Judicial Branch, during the 2014 taxable year that is included in your federal adjusted gross income.
- 13. Subtract 20% of the Cancellation of Debt Income amount that you added to your federal adjusted gross income on either your 2009 or 2010 Form CT-1040, Line 33 or Form CT-1040 NR/PY, Line 35. You may subtract 20% of that Cancellation of Debt Income amount on the comparable line of your Connecticut income tax return for the 2015, 2016, 2017, and 2018 taxable years.

Do **not** use Line 51 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* below) or income of a nonresident spouse. See *Special Rules for Married Individuals*, on Page 15.

### **Line 52: Total Subtractions**

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

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

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

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

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

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

### **Qualifying Jurisdiction**

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

### **Qualifying Income Tax Payments**

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

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

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

- Compensation received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See **Informational Publication 2011(28)**, 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 derived from or connected with sources within a qualifying jurisdiction

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**unless** the income is from property employed in a business, trade, or profession carried on in that jurisdiction.

### **What Payments Do Not Qualify**

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

### Limitations to the Credit

The total credit is limited to whichever amount is least:

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

#### How to Calculate the Credit

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

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

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

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

- A. If the **same amount** of income is taxed by both the city and state (see the Line 61 example on Page 27):
  - 1. Use only **one** column on Form CT-1040NR/PY, *Schedule 2*, to calculate your credit;
  - 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; **and**
  - 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 59 of that column.
- B. If the **amounts** of income taxed by both the city and state **are not the same**:
  - 1. Use **two** columns on Form CT-1040NR/PY, Schedule 2;
  - 2. Include only the same income taxed by both jurisdictions in the first column; **and**
  - 3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 Worksheet (Part-Year Residents Only)				
Column I  Enter on Lines 1 through 30, Column I, the amounts entered on Lines 1 through 30, Column B, respectively,	Complete this worksheet to determine the amount of inco- earned during the residency portion of your taxable year a taxed by a qualifying jurisdiction. Complete a separ worksheet for each qualifying jurisdiction if you p income tax to more than one qualifying jurisdiction.	Column I (from Column B, Schedule CT-1040AW)	Column II  Amount Taxable in Qualifying Jurisdiction	
of Schedule CT-1040AW. See	1. Wages, salaries, tips, etc.	1		
instructions, on Page 32.	2. Taxable interest	2		
Column II	3. Ordinary dividends	3		
For each line, enter that portion of	4. Alimony received	4		
the amount entered on the same	5. Business income or (loss)	5		
line of Column I you reported on an income tax return filed with (and	6. Capital gain or (loss)	6		
on which income tax was paid to)	7. Other gains or (losses)	7		
the qualifying jurisdiction. Enter	8. Taxable amount of IRA distributions	8		
only the portion of Connecticut	9. Taxable amount of pensions and annuities	9		
modifications, if any, directly related to income sourced in the	10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	10		
qualifying jurisdiction.	11. Farm income or (loss)	11		
Enter the amount from Line 30,	12. Unemployment compensation	12		
Column II, on Form CT-1040NR/PY, <i>Schedule 2</i> , Line 55.	13. Taxable amount of social security benefits	13		
To this amount, add back any item	14. Other income: See instructions.	14		
of loss or deduction and subtract	15. Add lines 1 through 14.	15		
any item of income or gain included	16. Reserved for future use	16		
in Column II as an item of special accrual. Enter the result on Line 55.	17. Certain business expenses of reservists, performing artists, and fee-based government officials	17		
Keep this worksheet with your	18. Health savings account deduction	18		
2014 tax records. Do not attach	19. Moving expenses	19		
to your tax return.	20. Deductible part of self-employment tax	20		
	21. Self-employed SEP, SIMPLE, and qualified plans	21		
	22. Self-employed health insurance deduction	22		
	23. Penalty on early withdrawal of savings	23		
The federal income tax return	24. Alimony paid	24		
line references are to the	25. IRA deduction	25		
federal Form 1040. If you	26. Student loan interest deduction	26		
file a federal Form 1040A or	27. Reserved for future use	27		
federal Form 1040EZ, use	28. Reserved for future use	28		
the appropriate lines from	29. Total adjustments - Add Lines 17 through 26.	29		
those forms.	30. Subtract Line 29 from Line 15.	30		

### Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet to determine the portion of your Connecticut adjusted gross income during the residency portion of your taxable year derived from a qualifying jurisdiction. Enter in Column I the items of income you earned during the residency portion of your taxable year and entered on Schedule CT-1040AW, Column B. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions:

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

• You have paid income tax on the income to that qualifying jurisdiction.

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

**Example 2:** Ann and Joe are part-year residents who file a joint federal Form 1040 and Form CT-1040NR/PY. Joe's wages as an employee working in Rhode Island while a resident of Connecticut are \$20,000 and Ann's wages as an employee working in Connecticut while a resident of Connecticut are \$25,000. Their combined wages while nonresidents of Connecticut are \$25,000. On their federal Form 1040, Line 7, (and on Line 1, Column A, of their Schedule CT-1040AW), Ann and Joe entered \$70,000. Ann and Joe enter on the Schedule 2 Worksheet, \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Ann and Joe also enter \$20,000 on Form CT-1040NR/PY, *Schedule* 2, Line 55.

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

### Schedule 2 - Line Instructions

### **Line 53: Connecticut Adjusted Gross Income During the Residency Portion of the Taxable Year**

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

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

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

### Line 54: Taxing Jurisdiction(s)

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

#### Standard Two-letter Codes

AlabamaAL	KentuckyKY	North Carolina NC
ArizonaAZ	LouisianaLA	North DakotaND
ArkansasAR	MaineME	OhioOH
CaliforniaCA	MarylandMD	Oklahoma OK
ColoradoCO	MassachusettsMA	OregonOR
DelawareDE	MichiganMI	Pennsylvania PA
District of Columbia .DC	MinnesotaMN	Rhode IslandRI
GeorgiaGA	MississippiMS	South Carolina SC
HawaiiHI	MissouriMO	Tennessee TN
IdahoID	MontanaMT	UtahUT
IllinoisIL	NebraskaNE	VermontVT
IndianaIN	New JerseyNJ	VirginiaVA
IowaIA	New MexicoNM	West Virginia WV
KansasKS	New YorkNY	WisconsinWI

### **Line 55: Non-Connecticut Income**

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

### Line 56

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

### **Line 57: Apportioned Income Tax**

To determine the portion of your 2014 Connecticut income tax attributable to income earned during the residency portion of your taxable year:

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

### Line 58

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

### Line 59: Income Tax Paid to a Qualifying Jurisdiction While a Resident

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

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

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

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

He should enter \$900 on Line 59.

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

#### Line 60

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

### Line 61: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

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

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

**Example:** Lynne, a part-year resident whose filing status is single, changed her permanent legal residence during the taxable year by moving from Connecticut to City Y in State X. She worked in City Y during the entire taxable year. Both State X and City Y impose an income tax. Lynne's Connecticut adjusted gross income is \$75,000 (Form CT-1040NR/PY, Line 5). Lynne's income from Connecticut sources (Form CT-1040NR/PY, Line 6) and her Connecticut adjusted gross income during her Connecticut residency period (Schedule CT-1040AW, Column B, Line 30) is \$50,000. Lynne completes Schedule CT-1040AW as follows: Line 1: Column A, \$73,000; Column B, \$49,000; Column C, \$24,000; and Column D, \$0. Line 2: Column A, \$2,000; Column B, \$1,000; Column C, \$1,000; and Column D, \$0. Lynne uses the amounts in Column B when completing Schedule 2 Worksheet, Column I. Lynne's Connecticut income tax before the credit for income taxes paid to other jurisdictions is \$2,367 (Form CT-1040NR/PY, Line 10). Since the amount of income taxed by both State X and City Y is equal, Lynne uses only one column on Form CT-1040NR/PY, Schedule 2. Lynne enters \$49,000 (the common amount of income taxed in both State X and City Y during her residency period) on Line 55, Column A.

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

Column A		Column B		
Line 54	State X, Cit	y Y		
Line 55	49,000	00		00
Line 56	.9	800		
Line 57	2,367	00		00
Line 58	2,320	00		00
Line 59	4,377	00		00
Line 60	2,320	00		00
Line 61	Total Credit		2,320	00

### **Schedule CT-SI Instructions**

### **General Information**

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

### **Nonresidents**

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

Certain gains and losses from the sale or disposition of an interest in an **entity** that owns real property in Connecticut must be reported. The term *entity* means a partnership, limited liability company, or S corporation. See **Special Notice 2014(5)**, 2014 Legislative Changes Affecting the Income Tax or Sale or Disposition of an Interest in an Entity that Owns Property in Connecticut, on Page 3.

### **Part-Year Residents**

You **must** first complete Schedule CT-1040AW to determine your income from Connecticut sources. See instructions, on Page 32. Add the amounts in Columns B and D for each line and transfer the total to the corresponding line of Schedule CT-SI.

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

### **Modifications**

All amounts reported in Part 1 should include any modifications to federal adjusted gross income as provided on Form CT-1040NR/PY, *Schedule 1*. See *Line 14: Other Income*, on Page 31.

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

### Special Accrual

For part-year residents, the amounts included on Schedule CT-1040AW and on Schedule CT-SI, Parts 1 and 2, should include items of income, gain, loss, and deduction that would accrue for federal income tax purposes prior to the change of residence. See *Items Subject to Special Accrual*, on Page 8.

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

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



SN 2014(5)

### Capital Losses, Passive Activity Losses, and Net Operating Losses

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

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

### **Election to Forego Carryback**

Where a nonresident incurs a net operating loss for Connecticut income tax purposes but does not incur a net operating loss for federal income tax purposes, the nonresident is required first to carry back the net operating loss to each of the three taxable years preceding the taxable year in which the net operating loss was incurred (except as limited by the information highlighted below) and then to carry any remaining net operating loss forward to each of the fifteen taxable years following the taxable year in which the loss was incurred. An election to forego the three-year carryback period and to carry the loss forward may be made by filing a timely Form CT-1040NR/PY for the year the loss was incurred and attaching a statement indicating that the election to forego the carryback is being made. This election may not be revoked.

### Part 1 - Connecticut Income - Line Instructions

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

### Line 1: Wages, Salaries, Tips, Etc.

(federal Form 1040, Line 7)

### · Part-Year Resident

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

### Nonresident

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

This includes compensation from non-qualified deferred compensation plans attributable to services performed within Connecticut, including, but not limited to, compensation required to be included in federal gross income under I.R.C. §457A.

If your wages, salaries, tips, and other compensation was earned for services performed both in and outside of Connecticut while you were a nonresident and the amount of Connecticut-sourced income is not known, complete the *Employee Apportionment Worksheet*. See the instructions, on Page 31.

Income from employment activities in Connecticut that are considered casual, isolated, or inconsequential (under the Ancillary Activity Test) is **not** part of the Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential*, item 2, *Ancillary Activity Test* on Page 8.

### **Line 2: Taxable Interest**

(federal Form 1040, Line 8a)

#### Part-Year Resident

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

#### Nonresident

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

### **Line 3: Ordinary Dividends**

(federal Form 1040, Line 9a)

#### Part-Year Resident

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

### Nonresident

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

### Line 4: Alimony Received

(federal Form 1040, Line 11)

#### Part-Year Resident

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

#### Nonresident

This line does not apply to a nonresident.

### Line 5: Business Income or (Loss)

(federal Form 1040, Line 12)

### • Part-Year Resident

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

### Nonresident

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

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not part of the Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential*, on Page 8.

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

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

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

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

You are not considered to be carrying on business outside Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential*, on Page 8.

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

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

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

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

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

### **Line 6: Capital Gain or (Loss)**

(federal Form 1040, Line 13)

#### • Part-Year Resident

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

#### Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents capital gains (losses) from Connecticut sources in accordance with federal provisions for determining capital gains (losses). This includes a deduction for any capital loss carryover from Connecticut sources as limited by the following highlighted information. Use a copy of federal Form 1040, Schedule D, as a worksheet in determining your Connecticut capital gain (loss). Include in your computations only transactions from Connecticut sources in 2014. If these computations result in a net capital loss for Connecticut purposes, the loss is limited to \$3,000 (\$1,500 if you are married and filing separately) on the Connecticut return. Any balance of a 2014 net capital loss (in excess of the amount claimed on the 2014 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

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

### Line 7: Other Gains or (Losses)

(federal Form 1040, Line 14)

#### Part-Year Resident

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

#### Nonresident

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

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

### **Line 8: Taxable Amount of IRA Distributions**

(federal Form 1040, Line 15b)

### • Part-Year Resident

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

#### Nonresident

This line does not apply to a nonresident.

### Line 9: Taxable Amount of Pensions and Annuities

(federal Form 1040, Line 16b)

### • Part-Year Resident

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

#### Nonresident

This line does not apply to a nonresident.

### Line 10: Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

(federal Form 1040, Line 17)

### · Part-Year Resident

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

#### Nonresident

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

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

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

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

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

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

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

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

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

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

### Line 11: Farm Income or (Loss)

(federal Form 1040, Line 18)

#### Part-Year Resident

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

#### Nonresident

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

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

### **Line 12: Unemployment Compensation**

(federal Form 1040, Line 19)

### Part-Year Resident

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

#### Nonresident

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

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

### Line 13: Taxable Amount of Social Security Benefits

(federal Form 1040, Line 20b)

### · Part-Year Resident

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

### Nonresident

This line does not apply to a nonresident.

#### **Line 14: Other Income**

(federal Form 1040, Line 21)

### • Part-Year Resident

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

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

Also, use Line 14 to report any adjustments to federal adjusted gross income not included on Lines 1 through 13. However, do not include on Line 14 an adjustment for the domestic production activity deduction. There is no need to further modify federal adjusted gross income because this adjustment is not included in Part II.

### Nonresident

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. Connecticut Lottery winnings are taxable to a nonresident if the proceeds are reported on federal Form W-2G. See *Connecticut-Sourced Income of a Nonresident*, on Page 7. Lump-sum distributions from qualified plans are **not** taxable to a nonresident.

### **Line 15: Gross Income From Connecticut Sources**

Add Lines 1 through 14 and enter the total.

### Part 2 - Adjustments to Connecticut Income - Line Instructions

### Lines 16 through 27

(federal Form 1040, Lines 23 - 34)

#### Part-Year Resident

Enter the totals from Schedule CT-1040AW, Lines 16 through 27, Column B and Column D.

#### Nonresident

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

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

### **Line 29: Total Adjustments**

Add Lines 16 through 27 and enter the total.

### **Line 30: Income From Connecticut Sources**

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

### **Employee Apportionment Worksheet Instructions**

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

If your business activities in Connecticut are considered casual, isolated, or inconsequential, income from those activities is not considered Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential*, on Page 8.

### Who May Not Apportion Income

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

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

Nonresident employees who work inside and outside Connecticut should complete **Form CT-W4NA**, *Employee's Withholding Certificate - Nonresident Apportionment*. The employer will use

the information on Form CT-W4NA along with Form CT-W4 to withhold the correct amount of Connecticut income tax for services performed in this state.

### Who Must Use the Employee Apportionment Worksheet

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

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

### **How Do I Complete the Employee Apportionment Worksheet**

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

### **Working Day Basis**

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

### **Line A: Working Days Outside Connecticut**

Enter the number of days you worked outside of Connecticut.

### **Line B: Working Days Inside Connecticut**

Enter the number of days you worked inside of Connecticut.

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

### **Line C: Total Working Days**

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

### Line D: Nonworking Days

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

### **Line E: Connecticut Ratio**

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

### Line F: Total Income Being Apportioned

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

### Line G: Connecticut Income

Multiply Line E by Line F.

Part-Year Resident

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

Nonresident

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

**Example:** An auditor living in Massachusetts is employed by an accounting firm in Hartford at an annual salary of \$33,000. She works a total of 240 days in 2014, performing field audits in Rhode Island on 160 days of the year and working 80 days in Hartford. Her Connecticut adjusted gross income derived from or connected with sources within this state is \$11,000 computed as follows:

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

### **Basis If Other Than Working Days**

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

### **Sales Basis**

Where compensation of a salesperson, agent, or other employee is based in whole or in part upon commissions from sales, Connecticut adjusted gross income derived from or connected with sources within Connecticut is determined by multiplying the gross compensation earned from sales everywhere, determined as if the nonresident were a resident, by a fraction. The numerator is the amount of sales made within Connecticut and the denominator is the amount of sales made everywhere. The amount of sales is determined on the same basis as that on which the amount of sales is determined for purposes of figuring the individual's commissions. The determination of whether sales are made within Connecticut or elsewhere is based upon where the salesperson, agent, or employee performs the activities in obtaining the order, not the location of the formal acceptance of the contract.

### Mileage Basis

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

### **Schedule CT-1040AW Instructions**

### **General Information**

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

### **Special Accrual**

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

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed. See *Items Subject to Special Accrual*, on Page 8.

### **Wage Apportionment**

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

### **Partners and S Corporation Shareholders**

Part-year residents must:

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

### Part 1 – Adjusted Gross Income

### Column A: Federal Income as Modified

Enter the amounts of income reported on your federal return as modified by amounts on Form CT-1040NR/PY, *Schedule 1*, plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual*, on Page 8 and *Schedule 1 – Modifications to Federal Adjusted Gross Income*, on Page 20.

### Column B: Connecticut Resident Period

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

### Column C: Connecticut Nonresident Period

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

### Column D: Nonresident Period Connecticut-Sourced Income

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

- 1. Services you performed in Connecticut;
- 2. Real or tangible personal property located in Connecticut; and
- 3. Businesses, trades, professions, or occupations conducted in Connecticut. See *Connecticut-Sourced Income of a Nonresident*, on Page 7.

Refer to each specific line instruction for Schedule CT-SI, Part 1, on Page 27 to determine the income from Connecticut sources earned during your nonresident period.

### Part 2 – Adjustments to Income

### Column A: Federal Income as Modified

Enter the amounts of adjustments reported on your federal return plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual*, on Page 8.

Line 30, Column A, must equal the amount on Form CT-1040NR/PY, Line 5.

### Column B: Connecticut Resident Period

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

### **Column C: Connecticut Nonresident Period**

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

### **Column D: Nonresident Period Connecticut-Sourced Income**

See Schedule CT-SI, Part 2, Lines 16 through 30, on Page 31. Enter that part of the adjustments from Column C you earned while a nonresident that was derived from or connected with Connecticut sources.

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

Alex also claimed moving expenses of \$3,000 on federal Form 1040, Line 26. This amount was specified in a contract he entered into with a moving company before he moved out of California. He also had an IRA deduction of \$2,000 on federal Form 1040 or federal Form 1040A. He would enter \$3,000 in Column A, \$0 in Column B, \$3,000 in Column C, and \$0 in Column D. The entire moving deduction is included in Column C because the moving expense was fixed and determinable before he moved out of California. For the IRA deduction, he would enter \$2,000 in Column A, \$400 in Column B (\$10,000/\$50,000 X \$2,000), \$1,600 in Column C (\$40,000/\$50,000 X \$2,000), and \$0 in Column D.

### Part 3 - Part-Year Resident Information

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

### Schedule CT-1040BA Instructions

### **General Instructions**

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

### **Who Must Allocate or Apportion Business Income**

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

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

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

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

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

You are not considered to be carrying on business in Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential*, on Page 8.

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

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

### Who Must Complete Schedule A

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

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

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

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

### Who Must Complete Schedule B

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

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

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

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

### **Specific Instructions**

#### Schedule A

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

#### Schedule B

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

### **Line 1: Real Property Owned**

Enter in Column A the average value of all real property owned, wherever located, by the business. Do not include in Column A the average value of real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Enter in Column B the average value of real property owned by the business and located in Connecticut. Do not include in Column B the average value of Connecticut real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Real property includes assets of a fixed nature, such as buildings and land.

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

### **Line 2: Real Property Rented From Others**

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

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

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

### **Line 3: Tangible Personal Property Owned or Rented From Others**

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

### **Line 4: Property Percentage**

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

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

### **Line 5: Payroll Percentage**

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

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

### **Line 6: Gross Income Percentage**

Enter in Column A the total gross receipts from sales of property or services made or charges for services performed by the proprietor or by an employee, agent, agency, or independent contractor of the business in and outside of Connecticut.

Enter in Column B:

- 1. The portion of total gross receipts from sales of property or charges which represent sales of property made in Connecticut. For taxable years beginning on or after January 1, 2014, the gross receipts from sales of property are considered to be earned within Connecticut when the property is delivered to or shipped to a purchaser within Connecticut, regardless of the F.O.B. point or other conditions of sale.
- 2. The portion of total gross receipts or charges for services performed, by the proprietor or by an employee, agent, agency, or independent contractor situated at, connected with, or sent out from, offices or branches of the business, trade, profession or occupation, or other agencies or locations situated with Connecticut.

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

### **Line 7: Total of Percentages**

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

### Line 8: Business Apportionment Percentage

Divide Line 7 by three or by the actual number of percentages if less than three. Do not divide by three if you have entered zero in Column A for Lines 4, 5, or 6. Divide by the actual number of lines where you have entered an amount other than zero in Column A. Carry the result to four decimal places and enter the result as a percentage.

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

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

### Schedule 3 - Individual Use Tax Line Instructions

In general, goods or services purchased out-of-state that would be subject to the Connecticut sales tax if those goods or services were purchased from a Connecticut seller are subject to the Connecticut use tax if the out-of-state seller did not charge and collect sales tax on the sale. Generally, this includes purchases of goods made by mail order, telephone, or on the Internet when the goods are shipped or delivered to Connecticut and when the purchaser brings goods back into Connecticut.

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. The general use tax rate is 6.35%. However, the following items are subject to a 7% use tax rate:

- Most motor vehicles exceeding \$50,000;
- Each piece of jewelry exceeding \$5,000;
- Each piece of clothing or pair of footwear exceeding \$1,000; and
- A handbag, luggage, umbrella, wallet, or watch exceeding \$1,000.

Computer and data processing services are subject to a 1% use tax rate.

Use the *Connecticut Individual Use Tax Worksheet*, on Page 37, to calculate your use tax liability. Keep the worksheet for your records. You must provide the worksheet to DRS upon request. See **Informational Publication 2011(15)**, *Q&A on the Connecticut Individual Use Tax*.

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

The table on Page 37 illustrates the use tax due only for various levels of purchases subject to the 6.35% and 7% use tax.

### Line 62

Complete the *Connecticut Individual Use Tax Worksheet*, on Page 37 Enter the totals from Column 7 of each section on Lines 62a, 62b, and 62c. Add the amounts on Lines 62a, 62b, and 62c, and enter the total on Line 62. Also enter on Form CT-1040NR/PY, Line 17.

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

Failure to file a use tax return and to remit use tax due will subject you to a 10% penalty of the total use tax due plus a 1% interest per month or a fraction of a month.

### Connecticut Individual Use Tax Worksheet

#### Section Instructions

Complete the following sections for purchases subject to each tax rate:

- Section A for purchases of computer and data processing services subject to the 1% tax rate.
- **Section B** for purchases subject to the 6.35% tax rate.
- Section C for purchases subject to the 7% tax rate.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



IP 2011(15)

### **Column Instructions**

### Column 1

Enter the month and day of the purchase.

#### Column 2

Enter a brief description of the taxable item or service purchased (jewelry, computer, etc.).

#### Column 3

Enter the name of the retailer the item or service was purchased from.

#### Column 4

Enter the purchase price. List separately any individual item with a purchase price of \$300 or more. Although you do not need to list separately any individual item with a purchase price of less than \$300, the items are subject to tax and the total of the purchase price of these items should be reported.

#### Column 5

Multiply the purchase price in Column 4 by the applicable tax rate and enter the result.

#### Column 6

If you paid sales tax to another state, the District of Columbia, or a U.S. territory, enter the amount paid.

#### Column 7

Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7.

Add Column 7 amounts and enter total. Do not enter negative amounts. If zero or less, enter "0."

Enter the total tax for each Section on *Schedule 3*, Lines 62a through 62c.

# **Connecticut Individual Use Tax Worksheet**

Section A - 1% Tax Rate: Computer and Data Processing Services

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of	Description of	Retailer or	Purchase	CT Tax Due		Balance Due
Purchase	Services	Service Provider	Price	(Col. 4 X .01)	Taxes Paid	(Col. 5 minus Col. 6)
Add Colum	n 7 amounts and enter total he	re and on Form CT-1040NR/P	Y Schedule 3 Line	- 62a		

### Section B - 6.35% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of	Description of	Retailer or	Purchase	CT Tax Due		Balance Due
Purchase	Goods or Services	Service Provider	Price	(Col. 4 X .0635)	Taxes Paid	(Col. 5 minus Col. 6)
Add Colum	n 7 amounts and enter total he	re and on Form CT-1040NR/P	Y Schedule 3 Lin	e 62h		

### Section C - 7% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of	Description of	Retailer or	Purchase	CT Tax Due		Balance Due
Purchase	Goods or Services	Service Provider	Price	(Col. 4 X .07)	Taxes Paid	(Col. 5 minus Col. 6)
A 1 1 0 1			(01 11 01:			
Add Colum	n 7 amounts and enter total he	re and on Form CT-1040NR/P	r, Schedule 3, Line	e 62c.		

# **Sample Use Tax Table**

Total Purchases	Use Tax	C Due at:	Total Purchases	Use Tax	C Due at:
Subject to Use Tax	6.35%	7%	Subject to Use Tax	6.35%	7%
\$25	\$1.59	_	\$2,000	\$127.00	\$140.00
50	3.18	_	2,100	133.35	147.00
75	4.76	_	2,200	139.70	154.00
100	6.35	_	2,300	146.05	161.00
150	9.53	_	2,400	152.40	168.00
200	12.70	_	2,500	158.75	175.00
250	15.88	_	2,600	165.10	182.00
300	19.05	_	2,700	171.45	189.00
350	22.23	_	2,800	177.80	196.00
400	25.40	_	2,900	184.15	203.00
450	28.58	_	3,000	190.50	210.00
500	31.75	_	3,100	196.85	217.00
550	34.93	_	3,200	203.20	224.00
600	38.10	_	3,300	209.55	231.00
650	41.28	_	3,400	215.90	238.00
700	44.45	_	3,500	222.25	245.00
750	47.63	_	3,600	228.60	252.00
800	50.80	_	3,700	234.95	259.00
850	53.98	_	3,800	241.30	266.00
900	57.15	_	3,900	247.65	273.00
1,000	63.50	_	4,000	254.00	280.00
1,100	69.85	\$77.00	4,100	260.35	287.00
1,200	76.20	84.00	4,200	266.70	294.00
1,300	82.55	91.00	4,300	273.05	301.00
1,400	88.90	98.00	4,400	279.40	308.00
1,500	95.25	105.00	4,500	285.75	315.00
1,600	101.60	112.00	4,600	292.10	322.00
1,700	107.95	119.00	4,700	298.45	329.00
1,800	114.30	126.00	4,800	304.80	336.00
1,900	120.65	133.00	4,900	311.15	343.00
			5,000	317.50	350.00
					D 25

### **Amended Returns**

**Purpose:** Use a 2014 Form CT-1040X to amend a previously-filed 2014 Connecticut income tax return for individuals. Visit the DRS **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. See *Interest and Penalties* on Page 12.

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

1.	The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after 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

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.





PS 2001(14)

TSC Website

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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	2,000		AX DUI		0	\$15,		4	0	27	0	\$18,		2/	0	100	0
12,000	12,050	0	0	0	0	15,000	15,050	4	0	27	0	18,000	18,050	26	0	108	0
12,050	12,100	0	0	1	0	15,050	15,100	4	0	28	0	18,050	18,100	27	0	109	0
12,100	12,150	0	0	1	0	15,100	15,150	5	0	28	0	18,100	18,150	33	0	110	0
12,150	12,200	0	0	1	0	15,150	15,200	5	0	29	0	18,150	18,200	33	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	5	0	29	0	18,200	18,250	34	0	112	0
12,250	12,300	0	0	2	0	15,250	15,300	6	0	29	0	18,250	18,300	34	0	113	0
12,300	12,350	0	0	2	0	15,300	15,350	6	0	30	0	18,300	18,350	34	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	7	0	30	0	18,350	18,400	35	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	7	0	31	0	18,400	18,450	35	0	116	0
12,450	12,500	0	0	4	0	15,450	15,500	7	0	31	0	18,450	18,500	36	0	117	0
12,500	12,550	0	0	4	0	15,500	15,550	8	0	37	0	18,500	18,550	36	0	127	0
12,550	12,600	0	0	4	0	15,550	15,600	8	0	38	0	18,550	18,600	37	0	128	0
12,600	12,650	0	0	5	0	15,600	15,650	8	0	38	0	18,600	18,650	43	0	129	0
12,650	12,700	0	0	5	0	15,650	15,700	9	0	39	0	18,650	18,700	44	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	9	0	39	0	18,700	18,750	44	0	131	0
12,750	12,800	0	0	6	0	15,750	15,800	10	0	40	0	18,750	18,800	45	0	132	0
12,750	12,850	0	0	6	0	15,750	15,850	10	0	40	0	18,800	18,850	45 45	0	133	0
12,850	12,000	0	0	7	0	15,850	15,900	10	0	40	0	18,850	18,900	46	0	134	0
12,850	12,900	0	0	7	0	15,850	15,900	11	0	41	0	18,900	18,950	46	0	135	0
12,900	13,000	0	0	7	0	15,900	16,000	11	0	41	0	18,950	19,000	40 47	0	136	0
		0	U		U			- ' '	U	72	0			77	U	150	0
\$13,		0	0	8	0		,000 16.050	11	0	48	0	\$19,		40	0	137	0
13,000	13,050			8		16,000	16,050					19,000	19,050	48			
13,050 13,100	13,100 13,150	0	0	8	0	16,050 16,100	16,100 16,150	12 12	0 0	49 50	0	19,050 19,100	19,100 19,150	48 56	0 0	138 139	1 1
13,150	13,130	0	0	9	0	16,150	16,130	13	0	50	0	19,150	19,130	56	0	140	1
13,200	13,250	0	0	9	0	16,200	16,250	13	0	51	0	19,200	19,250	57	0	141	2
13,250	13,300	0	0	10	0	16,250	16,300	13	0	51	0	19,250	19,300	57	0	142	2
13,300	13,350	0	0	10	0	16,300	16,350	14	0	52	0	19,300	19,350	58	0	143	2
13,350	13,400	0	0	10	0	16,350	16,400	14	0	53	0	19,350	19,400	59	0	144	3
13,400	13,450	0	0	11	0	16,400	16,450	14	0	53	0	19,400	19,450	59	0	145	3
13,450	13,500	0	0	11	0	16,450	16,500	15	0	54	0	19,450	19,500	60	0	146	4
13,500	13,550	0	0	11	0	16,500	16,550	15	0	61	0	19,500	19,550	60	0	147	4
13,550	13,600	0	0	12	0	16,550	16,600	16	0	62	0	19,550	19,600	61	0	148	4
13,600	13,650	0	0	12	0	16,600	16,650	16	0	62	0	19,600	19,650	69	0	149	5
13,650	13,700	0	0	13	0	16,650	16,700	16	0	63	0	19,650	19,700	70	0	150	5
13,700	13,750	0	0	13	0	16,700	16,750	17	0	64	0	19,700	19,750	71	0	151	5
13,750	13,800	0	0	13	0	16,750	16,800	17	0	64	0	19,750	19,800	71	0	152	6
13,800	13,850	0	0	14	0	16,800	16,850	17	0	65	0	19,800	19,850	72	0	153	6
13,850	13,900	0	0	14	0	16,850	16,900	18	0	66	0	19,850	19,900	73	0	154	7
13,900	13,950	0	0	14	0	16,900	16,950	18	0	66	0	19,900	19,950	73	0	155	7
13,950	14,000	0	0	15	0	16,950	17,000	19	0	67	0	19,950	20,000	74	0	156	7
\$14,	,000					\$17	,000					\$20,	000				
14,000	14,050	0	0	15	0	17,000	17,050	19	0	75	0	20,000	20,050	75	0	169	8
14,050	14,100	0	0	16	0	17,050	17,100	19	0	76	0	20,050	20,100	75	0	170	8
14,100	14,150	0	0	16	0	17,100	17,150	20	0	77	0	20,100	20,150	84	0	171	8
14,150	14,200	0	0	16	0	17,150	17,200	20	0	78	0	20,150	20,200	85	0	172	9
14,200	14,250	0	0	17	0	17,200	17,250	20	0	78	0	20,200	20,250	86	0	173	9
14,250	14,300	0	0	17	0	17,250	17,300	21	0	79	0	20,250	20,300	87	0	174	10
14,300	14,350	0	0	17	0	17,300	17,350	21	0	80	0	20,300	20,350	87	0	175	10
14,350	14,400	0	0	18	0	17,350	17,400	22	0	81	0	20,350	20,400	88	0	176	10
14,400	14,450	0	0	18	0	17,400	17,450	22	0	81	0	20,400	20,450	89	0	177	11
14,450	14,500	0	0	19	0	17,450	17,500	22	0	82	0	20,450	20,500	90	0	178	11
14,500	14,550	0	0	19	0	17,500	17,550	23	0	91	0	20,500	20,550	90	0	192	11
14,550	14,600	1	0	19	0	17,550	17,600	23	0	92	0	20,550	20,600	91	0	193	12
14,600	14,650	1	0	20	0	17,600	17,650	23	0	93	0	20,600	20,650	101	0	194	12
14,650	14,700	1	0	20	0	17,650	17,700	24	0	94	0	20,650	20,700	102	0	195	13
14,700	14,750	2	0	20	0	17,700	17,750	24	0	94	0	20,700	20,750	103	0	196	13
44 750	14,800	2	0	21 21	0 0	17,750 17,800	17,800	25 25	0	95 06	0	20,750	20,800	104	0	197	13
14,750				71		17.800	17,850	25	0	96	0	20,800	20,850	104	0	199	14
14,800	14,850	2	0				17 000	25	0	07	^	20 050	20 000	100	Λ	200	7.4
14,800 14,850	14,850 14,900	3	0	22	0	17,850	17,900	25 26	0	97 09	0	20,850	20,900	105	0	200	14 14
14,800 14,850 14,900	14,850 14,900 14,950	3	0	22 22	0	17,850 17,900	17,950	26	0	98	0	20,900	20,950	106	0	201	14
14,800 14,850 14,900 14,950	14,850 14,900	3 3 4	0 0 0	22 22 22	0 0 0	17,850						-		106 107		201 202	14 15

If CT AG	6l is **	And you	ıare	/\			61 is **	And you		1107	****	IT CT AG	il is **	And you	u are		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
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	,000						,000						,000				
21,000	21,050	108	0	217	15	24,000	24,050	186	0	384	45	27,000	27,050	362	23	676	144
21,050	21,100	108	0	218	16	24,050	24,100	187	1	386	46	27,050	27,100	364	23	678	145
21,100	21,150	119	0	219	16	24,100	24,150	188	1	388	46	27,100	27,150	367	23	681	146
21,150	21,200	120	0	220	16	24,150	24,200	189	1	390	47	27,150	27,200	369	24	683	147
21,200	21,250	121	0	221	17	24,200	24,250	204	2	392	47	27,200	27,250	371	24	685	148
21,250	21,300	122	0	223	17	24,250	24,300	205	2	394	47	27,250	27,300	373	25	687	149
21,300	21,350	123	0	224	17	24,300	24,350	206	2	396	48	27,300	27,350	375	25	690	150
21,350	21,400	124	0	225	18	24,350	24,400	207	3	398	48	27,350	27,400	377	25	692	151
21,400	21,450	125	0	226	18	24,400	24,450	208	3	401	49	27,400	27,450	379	26	694	152
21,450	21,500	126	0	227	19	24,450	24,500	209	4	403	49	27,450	27,500	381	26	696	153
	-		0	242	10	-		211	4	400	го				27	/ 00	1//
21,500	21,550	126	0	243	19	24,500	24,550	211	4	405	58	27,500	27,550	384	26	699	166
21,550	21,600	127	0	244	19	24,550	24,600	213	4	407	59	27,550	27,600	386	27	701	167
21,600	21,650	139	0	245	20	24,600	24,650	214	5	409	59	27,600	27,650	388	27	703	168
21,650	21,700	140	0	247	20	24,650	24,700	216	5	411	60	27,650	27,700	390	28	705	169
21,700	21,750	141	0	248	20	24,700	24,750	233	5	413	60	27,700	27,750	392	28	708	170
21,750	21,800	142	0	249	21	24,750	24,800	235	6	415	61	27,750	27,800	394	28	710	171
21,800	21,850	143	0	251	21	24,800	24,850	237	6	418	61	27,800	27,850	396	29	712	172
21,850	21,900	144	0	252	22	24,850	24,900	239	7	420	62	27,850	27,900	398	29	714	173
21,900	21,950	145	0	253	22	24,900	24,950	241	7	422	62	27,900	27,950	401	29	717	174
21,950	22,000	146	0	254	22	24,950	25,000	243	7	424	63	27,950	28,000	403	30	719	175
\$22	,000					\$25	,000					\$28	,000				
22,000	22,050	147	0	256	23	25,000	25,050	245	8	474	72	28,000	28,050	405	30	766	176
22,050	22,100	148	0	258	23	25,050	25,100	247	8	476	73	28,050	28,100	407	31	768	177
22,100	22,150	149	0	260	23	25,100	25,150	248	8	478	74	28,100	28,150	409	31	771	178
22,150	22,200	150	0	262	24	25,150	25,200	250	9	481	74	28,150	28,200	411	31	773	179
22,200	22,250	151	0	265	24	25,200	25,250	269	9	483	75	28,200	28,250	413	32	775	180
22,250	22,300	152	0	267	25	25,250	25,300	271	10	485	75	28,250	28,300	415	32	777	181
22,300	22,350	153	0	269	25	25,300	25,350	273	10	487	76	28,300	28,350	418	32	780	182
22,350	22,400	154	0	271	25	25,350	25,400	275	10	489	77	28,350	28,400	420	33	782	183
22,400	22,450	155	0	273	26	25,400	25,450	277	11	491	77	28,400	28,450	422	33	784	184
22,450	22,500	156	0	275	26	25,450	25,500	279	11	493	78	28,450	28,500	424	34	786	185
	-	154	0	277	24	-	-	201	11	EO1	00	-	•		2.4	700	
22,500	22,550	156 157	0	277 279	26 27	25,500	25,550	281 283	11 12	501 504	88 89	28,500	28,550	426 428	34 34	789 791	186 187
22,550 22,600	22,600	158	0	282	27	25,550	25,600	285	12	506	89	28,550 28,600	28,600	430	35	791	188
22,650	22,650 22,700	159	0	284	28	25,600 25,650	25,650 25,700	287	13	508	90	28,650	28,650 28,700	430	35	795 795	189
22,700	22,750	160	0	286	28	25,700	25,750	307	13	510	91	28,700	28,750	435	35	798	190
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22,750	22,800	161	0	288	28	25,750	25,800	309	13	512	91	28,750	28,800	437	36	800	191
22,800	22,850	162	0	290	29	25,800	25,850	311	14	514	92	28,800	28,850	439	36	802	192
22,850	22,900	163	0	292	29	25,850	25,900	313	14	517	93	28,850	28,900	441	37	804	193
22,900	22,950	164	0	294	29	25,900	25,950	316	14	519	93	28,900	28,950	443	37	807	194
22,950	23,000	165	0	296	30	25,950	26,000	318	15	521	94	28,950	29,000	445	37	809	195
	,000						,000						,000				
23,000	23,050	166	0	299	30	26,000	26,050	320	15	573	105	29,000	29,050	490	38	856	195
23,050	23,100	167	0	301	31	26,050	26,100	322	16	575	106	29,050	29,100	492	38	858	196
23,100	23,150	168	0	303	31	26,100	26,150	324	16	578	107	29,100	29,150	494	38	861	197
23,150	23,200	169	0	305	31	26,150	26,200	326	16	580	108	29,150	29,200	496	39	863	198
23,200	23,250	170	0	307	32	26,200	26,250	328	17	582	108	29,200	29,250	498	39	865	199
23,250	23,300	171	0	309	32	26,250	26,300	330	17	584	109	29,250	29,300	500	40	867	200
23,300	23,350	172	0	311	32	26,300	26,350	333	17	586	110	29,300	29,350	503	40	870	201
23,350	23,400	173	0	313	33	26,350	26,400	335	18	589	111	29,350	29,400	505	40	872	202
23,400	23,450	174	0	316	33	26,400	26,450	337	18	591	111	29,400	29,450	507	41	874	203
23,450	23,500	175	0	318	34	26,450	26,500	339	19	593	112	29,450	29,500	509	41	876	204
23,500	23,550	176	0	320	34	26,500	26,550	341	19	602	124	29,500	29,550	511	41	879	205
23,550	23,600	177	0	322	34	26,550	26,600	343	19	604	125	29,550	29,600	513	42	881	206
23,600	23,650	178	0	324	35	26,600	26,650	345	20	606	126	29,600	29,650	515	42	883	207
23,650	23,700	179	0	326	35	26,650	26,700	347	20	609	127	29,650	29,700	517	43	885	208
23,700	23,750	180	0	328	35	26,700	26,750	350	20	611	127	29,700	29,750	520	43	888	209
23,750	23,800	181	0	330	36	26,750	26,800	352	21	613	128	29,750	29,800	522	43	890	210
23,750	23,850	182	0	333	36	26,730	26,850	354	21	615	129	29,730	29,850	524	43	892	210
23,850	23,900	183	0	335	30 37	26,850	26,900	354 356	22	617	130	29,850	29,850	524	44	894	211
23,900	23,950	184	0	337	37	26,900	26,950	358	22	620	131	29,900	29,950	528	44	897	212
23,950	24,000	185	0	339	37	26,950	27,000	360	22	622	132	29,950	30,000	530	45	899	214
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If CT AG	6l is **	And you	Laro	ALL			JNS A						il is **	And you	Laro		
II CT AG		And you	l are		ı	II CT AG		And you	are			IICIAG		And you	are	ı	т —
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
¢20	.000				l	¢22	,000					\$26	,000	l .		l	1
30,000	30,050	575	54	946	215	33,000	33,050	879	162	1,216	273	36,000	36,050	1,149	234	1,441	452
30,050	30,030	577	55	948	216	33,050	33,100	881	163	1,218	274	36,050	36,100	1,151	235	1,441	454
	-	579		951	217	-		883					,	1,151		1,446	
30,100 30,150	30,150 30,200	581	55 56	953	217	33,100 33,150	33,150 33,200	885	164 165	1,221 1,223	275 276	36,100 36,150	36,150 36,200	1,155	236 237	1,448	456 458
-	30,250	590	56	955	219	-		888	166	1,225	277		-	1,158	238	1,450	460
30,200	30,230		30		219	33,200	33,250		100	1,223	211	36,200	36,250	1,136			400
30,250	30,300	592	56	957	220	33,250	33,300	890	167	1,227	278	36,250	36,300	1,160	239	1,452	462
30,300	30,350	594	57	960	221	33,300	33,350	892	168	1,230	279	36,300	36,350	1,162	240	1,455	464
30,350	30,400	597	57	962	222	33,350	33,400	894	169	1,232	280	36,350	36,400	1,164	241	1,457	466
30,400	30,450	599	58	964	223	33,400	33,450	897	170	1,234	281	36,400	36,450	1,167	242	1,459	469
30,450	30,500	601	58	966	224	33,450	33,500	899	171	1,236	282	36,450	36,500	1,169	243	1,461	471
30,500	30,550	603	69	969	225	33,500	33,550	901	186	1,239	283	36,500	36,550	1,171	244	1,464	473
30,550	30,600	605	69	971	226	33,550	33,600	903	187	1,241	284	36,550	36,600	1,173	245	1,466	475
30,600	30,650	607	70	973	227	33,600	33,650	906	188	1,243	285	36,600	36,650	1,176	246	1,468	477
30,650	30,700	610	70	975	228	33,650	33,700	908	189	1,245	286	36,650	36,700	1,178	247	1,470	479
30,700	30,750	619	71	978	229	33,700	33,750	910	190	1,248	287	36,700	36,750	1,180	248	1,473	481
30,750	30,800	621	71	980	230	33,750	33,800	912	191	1,250	288	36,750	36,800	1,182	249	1,475	483
30,750	30,850	623	71	980 982	230	33,800	33,850	912	191	1,250	200 289	36,800	36,850	1,185	250	1,475	463 486
30,800	30,850	625	72 72	982 984	231	33,850	33,850	915	192	1,252	289 290	36,850	36,900	1,185	250 251	1,477	486 488
30,900	30,950	627	73	964 987	232	33,900	33,950	917	193	1,254	290 291	36,900	36,950	1,189	251	1,479	490
30,950	31,000	630	73 73	989	233	33,950	34,000	919	195	1,257	291	36,950	37,000	1,109	252	1,484	490
		030	73	707	234			721	173	1,237	272		<del>-</del>	1,171	233	1,707	472
	,000 31.050	675	84	1 024	234	\$34 34,000	,000	040	195	1 204	214		,000 37,050	1 220	254	1,486	494
31,000 31,050	31,050	678	84 85	1,036 1,038	234	34,000	34,050 34,100	969 971	196	1,306 1,308	316 317	37,000 37,050	37,050 37,100	1,239 1,241	254 255	1,486	494 496
31,050	31,150	680	86	1,036	236	34,100	34,150	971	190	1,306	318	37,050	37,100 37,150	1,241	256	1,400	496 498
31,100	31,150	682	86	1,041	236 237	34,100	34,150	973 975	197	1,311	318	37,100 37,150	37,150 37,200	1,243	256 257	1,491	498 500
31,130	31,250	692	87	1,045	238	34,150	34,250	975 978	199	1,315	320	37,150	37,200 37,250	1,245	258	1,495	503
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31,250	31,300	694	87	1,047	239	34,250	34,300	980	200	1,317	321	37,250	37,300	1,250	259	1,497	505
31,300	31,350	696	88	1,050	240	34,300	34,350	982	201	1,320	322	37,300	37,350	1,252	260	1,500	507
31,350	31,400	699	89	1,052	241	34,350	34,400	984	202	1,322	323	37,350	37,400	1,254	261	1,502	509
31,400	31,450	701	89	1,054	242	34,400	34,450	987	203	1,324	324	37,400	37,450	1,257	262	1,504	511
31,450	31,500	703	90	1,056	243	34,450	34,500	989	204	1,326	325	37,450	37,500	1,259	263	1,506	513
31,500	31,550	705	102	1,059	244	34,500	34,550	991	205	1,329	349	37,500	37,550	1,261	264	1,509	515
31,550	31,600	707	102	1,061	245	34,550	34,600	993	206	1,331	350	37,550	37,600	1,263	265	1,511	517
31,600	31,650	710	103	1,063	246	34,600	34,650	996	207	1,333	352	37,600	37,650	1,266	266	1,513	520
31,650	31,700	712	104	1,065	247	34,650	34,700	998	208	1,335	353	37,650	37,700	1,268	267	1,515	522
31,700	31,750	722	104	1,068	248	34,700	34,750	1,000	209	1,338	354	37,700	37,750	1,270	268	1,518	524
31,750	31,800	724	105	1,070	249	34,750	34,800	1,002	210	1,340	355	37,750	37.800	1,272	269	1,520	526
31,800	31,850	726	106	1,072	250	34,800	34,850	1,005	211	1,342	356	37,800	37,850	1,275	270	1,522	528
31,850	31,900	729	106	1,074	251	34,850	34,900	1,007	212	1,344	357	37,850	37,900	1,277	271	1,524	530
31,900	31,950	731	107	1,077	252	34,900	34,950	1,009	213	1,347	358	37,900	37,950	1,279	272	1,527	532
31,950	32,000	733	108	1,079	253	34,950	35,000	1,011	214	1,349	359	37,950	38,000	1,281	273	1,529	534
\$32	,000						,000					\$38	,000				
32,000	32,050	780	120	1,126	254	35,000	35,050	1,059	215	1,396	385	38,000	38,050	1,329	273	1,531	579
32,050	32,100	782	121	1,128	255	35,050	35,100	1,061	216	1,398	387	38,050	38,100	1,331	274	1,533	581
32,100	32,150	784	122	1,131	256	35,100	35,150	1,063	217	1,401	389	38,100	38,150	1,333	275	1,536	583
32,150	32,200	787	123	1,133	257	35,150	35,200	1,065	218	1,403	391	38,150	38,200	1,335	276	1,538	585
32,200	32,250	798	123	1,135	258	35,200	35,250	1,068	219	1,405	393	38,200	38,250	1,338	277	1,540	588
32,250	32,300	800	124		259	35,250	35,300	1,070	220	1,407	395	38,250	38,300	1,340	278	1,542	590
32,250	32,350	802	125	1,137 1,140	260	35,250 35,300	35,350 35,350	1,070	221	1,410	397	38,300	38,350	1,340	276 279	1,542	590 592
32,350	32,400	804	126	1,140	261	35,350	35,400	1,072	222	1,410	399	38,350	38,400	1,344	280	1,545	594
32,400	32,450	807	126	1,144	262	35,400	35,450	1,074	223	1,414	401	38,400	38,450	1,344	281	1,547	596
32,450	32,500	809	120	1,144	263	35,450	35,500	1,077	223	1,414	403	38,450	38,500	1,347	282	1,551	598
32,500	32,550	811	141	1,149	264	35,500	35,550	1,081	225	1,419	430	38,500	38,550	1,351	283	1,554	600
32,550	32,600	813	141	1,151	265	35,550	35,600	1,083	226	1,421	432	38,550	38,600	1,353	284	1,556	602
32,600	32,650	816 010	142	1,153	266	35,600	35,650	1,086	227	1,423	435	38,600	38,650	1,356	285	1,558	605 607
32,650	32,700	818 920	143	1,155	267	35,650	35,700	1,088	228	1,425	437	38,650	38,700	1,358	286	1,560	607
32,700	32,750	820	144	1,158	268	35,700	35,750	1,090	229	1,428	439	38,700	38,750	1,360	287	1,563	609
32,750	32,800	822	145	1,160	269	35,750	35,800	1,092	230	1,430	441	38,750	38,800	1,362	288	1,565	611
32,800	32,850	825	146	1,162	270	35,800	35,850	1,095	231	1,432	443	38,800	38,850	1,365	289	1,567	613
32,850	32,900	827	146	1,164	271	35,850	35,900	1,097	232	1,434	445	38,850	38,900	1,367	290	1,569	615
32,900	32,950	829	147	1,167	272	35,900	35,950	1,099	233	1,437	447	38,900	38,950	1,369	291	1,572	617
32,950	33,000	831	148	1,169	273	35,950	36,000	1,101	234	1,439	449	38,950	39,000	1,371	292	1,574	619
* This colu	ımn is also ı	used by a	qualifying	widow(e	r).									Con	tinued o	n the ne	ext page
	ann is also t	usea by a	quaiitying	j wiaow(e	١).									Con	ınıueu o	n me ne	svr hg

If CT AG	il is **	And you	are	ALL			JNS A	And you		1107			il is **	And you	are		
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More Than	Than or	Single	* Married Filing	Married Filing	Head of	More Than	Than or	Single	* Married Filing	Married Filing	Head of	More Than	Than or	Single	* Married Filing	Married Filing	Head of
	Equal To		Jointly	Separately	Household		Equal To	_	Jointly	Separately	Household		Equal To	_	Jointly	Separately	Household
\$39	.000					\$42	.000					\$45	,000				
39,000	39,050	1,419	293	1,576	664	42,000	42,050	1,689	460	1,711	919	45.000	45,050	1,846	554	1,846	1,216
39,050	39,100	1,421	294	1,578	666	42,050	42,100	1,691	461	1,713	921	45,050	45,100	1,848	556	1,848	1,218
39,100	39,150	1,423	295	1,581	668	42,100	42,150	1,693	462	1,716	923	45,100	45,150	1,851	558	1,851	1,220
39,150	39,200	1,425	296	1,583	670	42,150	42,200	1,695	463	1,718	925	45,150	45,200	1,853	560	1,853	1,222
39,200	39,250	1,428	297	1,585	673	42,200	42,250	1,698	465	1,720	928	45,200	45,250	1,855	562	1,855	1,224
39,250	39,300	1,430	298	1,587	675	42,250	42,300	1,700	466	1,722	930	45,250	45,300	1,857	564	1,857	1,227
39,300	39,350	1,432	299	1,590	677	42,300	42,350	1,702	467	1,725	932	45,300	45,350	1,860	566	1,860	1,229
39,350	39,400	1,434	300	1,592	679	42,350	42,400	1,704	469	1,727	934	45,350	45,400	1,862	568	1,862	1,231
39,400	39,450	1,437	301	1,594	681	42,400	42,450	1,707	470	1,729	936	45,400	45,450	1,864	571	1,864	1,233
39,450	39,500	1,439	302	1,596	683	42,450	42,500	1,709	471	1,731	938	45,450	45,500	1,866	573	1,866	1,235
39,500	39,550	1,441	303	1,599	685	42,500	42,550	1,711	472	1,734	940	45,500	45,550	1,869	575	1,869	1,252
39,550	39,600	1,443	304	1,601	687	42,550	42,600	1,713	474	1,736	942	45,550	45,600	1,871	577	1,871	1,254
39,600	39,650	1,446	305	1,603	690	42,600	42,650	1,716	475	1,738	945	45,600	45,650	1,873	579	1,873	1,256
39,650	39,700	1,448	306	1,605	692	42,650	42,700	1,718	476	1,740	947	45,650	45,700	1,875	581	1,875	1,258
39,700	39,750	1,450	307	1,608	694	42,700	42,750	1,720	477	1,743	949	45,700	45,750	1,878	583	1,878	1,260
39,750	39,800	1,452	308	1,610	696	42,750	42,800	1,722	479	1,745	951	45,750	45,800	1,880	585	1,880	1,263
39,800	39,850	1,455	309	1,612	698	42,800	42,850	1,725	480	1,747	953	45,800	45,850	1,882	588	1,882	1,265
39,850	39,900	1,457	310	1,614	700	42,850	42,900	1,727	481	1,749	955	45,850	45,900	1,884	590	1,884	1,267
39,900	39,950	1,459	311	1,617	702 704	42,900	42,950	1,729	483	1,752	957 050	45,900 45,050	45,950	1,887	592	1,887	1,269
39,950	40,000	1,461	312	1,619	704	42,950	43,000	1,731	484	1,754	959	45,950	46,000	1,889	594	1,889	1,272
40,000	,000 40,050	1,509	337	1,621	749	43,000	,000 43,050	1,756	485	1,756	1,004	46,000	,000 46,050	1,891	596	1,891	1,333
40,050	40,030	1,511	338	1,623	751	43,050	43,100	1,758	486	1,758	1,004	46,050	46,100	1,893	598	1,893	1,335
40,100	40,150	1,513	339	1,626	753	43,100	43,150	1,761	488	1,761	1,008	46,100	46,150	1,896	600	1,896	1,338
40,150	40,200	1,515	340	1,628	755	43,150	43,200	1,763	489	1,763	1,010	46,150	46,200	1,898	602	1,898	1,340
40,200	40,250	1,518	341	1,630	758	43,200	43,250	1,765	490	1,765	1,013	46,200	46,250	1,900	605	1,900	1,342
40,250	40,300	1,520	342	1,632	760	43,250	43,300	1,767	492	1,767	1,015	46,250	46,300	1,902	607	1,902	1,344
40,300	40,350	1,522	343	1,635	762	43,300	43,350	1,770	493	1,770	1,017	46,300	46,350	1,905	609	1,905	1,347
40,350	40,400	1,524	344	1,637	764	43,350	43,400	1,772	494	1,772	1,019	46,350	46,400	1,907	611	1,907	1,349
40,400	40,450	1,527	345	1,639	766	43,400	43,450	1,774	495	1,774	1,021	46,400	46,450	1,909	613	1,909	1,351
40,450	40,500	1,529	346	1,641	768	43,450	43,500	1,776	497	1,776	1,023	46,450	46,500	1,911	615	1,911	1,353
40,500	40,550	1,531	372	1,644	770	43,500	43,550	1,779	498	1,779	1,025	46,500	46,550	1,914	617	1,914	1,356
40,550	40,600	1,533	373	1,646	772	43,550	43,600	1,781	499	1,781	1,027	46,550	46,600	1,916	619	1,916	1,358
40,600	40,650	1,536	374	1,648	775	43,600	43,650	1,783	500	1,783	1,030	46,600	46,650	1,918	622	1,918	1,360
40,650	40,700	1,538	375 376	1,650	777 779	43,650	43,700	1,785 1,788	502	1,785	1,032 1,034	46,650	46,700	1,920	624	1,920 1,923	1,362 1,365
40,700	40,750	1,540		1,653		43,700	43,750		503	1,788		46,700	46,750	1,923	626		
40,750	40,800	1,542	377	1,655	781	43,750	43,800	1,790	504	1,790	1,036	46,750	46,800	1,925	628	1,925	1,367
40,800 40,850	40,850 40,900	1,545 1,547	379 380	1,657 1,659	783 785	43,800 43,850	43,850 43,900	1,792 1,794	506 507	1,792 1,794	1,038 1,040	46,800 46,850	46,850 46,900	1,927 1,929	630 632	1,927 1,929	1,369 1,371
40,900	40,950	1,547	381	1,662	787	43,900	43,950	1,797	508	1,797	1,040	46,900	46,950	1,932	634	1,932	1,374
40,950	41,000	1,551	382	1,664	789	43,950	44,000	1,799	509	1,799	1,042	46,950	47,000	1,934	636	1,934	1,374
\$41							,000						,000				
41,000	41,050	1,599	409	1,666	834	44,000	44,050	1801	511	1801	1102	47,000	47,050	1936	639	1936	1423
41,050	41,100	1,601	410	1,668	836	44,050	44,100	1803	513	1803	1104	47,050	47,100	1938	641	1938	1425
41,100	41,150	1,603	411	1,671	838	44,100	44,150	1806	515	1806	1106	47,100	47,150	1941	643	1941	1428
41,150	41,200	1,605	412	1,673	840	44,150	44,200	1808	517	1808	1108	47,150	47,200	1943	645	1943	1430
41,200	41,250	1,608	413	1,675	843	44,200	44,250	1,810	520	1,810	1,110	47,200	47,250	1,945	647	1,945	1,432
41,250	41,300	1,610	415	1,677	845	44,250	44,300	1,812	522	1,812	1,113	47,250	47,300	1,947	649	1,947	1,434
41,300	41,350	1,612	416	1,680	847	44,300	44,350	1,815	524 524	1,815	1,115	47,300	47,350	1,950	651 452	1,950	1,437
41,350 41,400	41,400 41,450	1,614 1,617	417 418	1,682 1,684	849 851	44,350 44,400	44,400 44,450	1,817 1,819	526 528	1,817 1,819	1,117 1,119	47,350 47,400	47,400 47,450	1,952 1,954	653 656	1,952 1,954	1,439 1,441
41,450	41,500	1,617	419	1,686	853	44,450	44,500	1,821	530	1,821	1,119	47,450 47,450	47,500	1,954	658	1,954	1,441
41,500	41,550	1,621	447	1,689	855	44,500	44,550	1,824	532	1,824		47,500	47,550	1,959	660	1,959	1,446
41,550	41,600	1,623	447	1,691	857	44,550	44,600	1,826	534	1,826	1,136 1,139	47,550 47,550	47,550 47,600	1,959	662	1,959	1,448
41,600	41,650	1,626	449	1,693	860	44,600	44,650	1,828	537	1,828	1,141	47,600	47,650	1,963	664	1,963	1,450
41,650	41,700	1,628	451	1,695	862	44,650	44,700	1,830	539	1,830	1,143	47,650	47,700	1,965	666	1,965	1,452
41,700	41,750	1,630	452	1,698	864	44,700	44,750	1,833	541	1,833	1,145	47,700	47,750	1,968	668	1,968	1,455
41,750	41,800	1,632	453	1,700	866	44,750	44,800	1,835	543	1,835	1,147	47,750	47,800	1,970	670	1,970	1,457
41,800	41,850	1,635	455	1,702	868	44,800	44,850	1,837	545	1,837	1,149	47,800	47,850	1,972	673	1,972	1,459
41,850	41,900	1,637	456	1,704	870	44,850	44,900	1,839	547	1,839	1,152	47,850	47,900	1,974	675	1,974	1,461
41,900	41,950	1,639	457	1,707	872	44,900	44,950	1,842	549	1,842	1,154	47,900	47,950	1,977	677	1,977	1,464
44 050	42,000	1,641	458	1,709	874	44,950	45,000	1,844	551	1,844	1,156	47,950	48,000	1,979	679	1,979	1,466
41,950	mn is also													C	inued o	n 4ha	v4 mc

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More Than	Less Than or	Single	* Married Filing	Married Filing	Head of	More Than	Less Than or	Single	* Married Filing	Married Filing	Head of	More Than	Less Than or	Single	* Married Filing	Married Filing	Head of
	Equal To	Sirigie	Jointly	Separately	Household	INIOIE IIIAII	Equal To	Sirigie	Jointly	Separately	Household	Wille Illali	Equal To	Sirigie	Jointly	Separately	Household
						<b>654</b>						<b>* - - - -</b>	· ·				
\$48,0		4.004	704	0.000	4 540	-	,000	0.404	4.040	0.005	4 700		,000	0.040	1.00/	0.5/4	0050
-,	48,050	1,981	724	2,003	1,513	51,000	51,050	2,121	1,013	2,305	1,783	54,000	54,050	2,269	1,306	2,561	2053
,	48,100	1,983	726	2,005	1,515	51,050	51,100	2,123	1,015	2,308	1,785	54,050	54,100	2,272	1,308	2,564	2055
,	48,150	1,986	728	2,008	1,518	51,100	51,150	2,126	1,018	2,310	1,788	54,100	54,150	2,274	1,311	2,567	2058
	48,200	1,988	730	2,010	1,520	51,150	51,200	2,128	1,020	2,313	1,790	54,150	54,200	2,277	1,313	2,570	2060
48,200	48,250	1,990	732	2,012	1,522	51,200	51,250	2,131	1,022	2,316	1,792	54,200	54,250	2,279	1,315	2,572	2062
48,250	48,300	1,992	734	2,015	1,524	51,250	51,300	2,133	1,024	2,318	1,794	54,250	54,300	2,282	1,317	2,575	2064
48,300	48,350	1,995	736	2,017	1,527	51,300	51,350	2,136	1,026	2,321	1,797	54,300	54,350	2,284	1,320	2,578	2067
48,350	48,400	1,997	738	2,019	1,529	51,350	51,400	2,138	1,029	2,324	1,799	54,350	54,400	2,287	1,322	2,581	2069
48,400	48,450	1,999	741	2,021	1,531	51,400	51,450	2,141	1,031	2,326	1,801	54,400	54,450	2,289	1,324	2,583	2071
48,450	48,500	2,001	743	2,024	1,533	51,450	51,500	2,143	1,033	2,329	1,803	54,450	54,500	2,292	1,326	2,586	2073
48,500	48,550	2,004	745	2,048	1,536	51,500	51,550	2,145	1,047	2,356	1,806	54,500	54,550	2,294	1,329	2,589	2076
	48,600	2,004	747	2,050	1,538	51,550	51,600	2,143	1,047	2,358	1,808	54,550	54,600	2,296	1,331	2,592	2078
	48,650	2,008	749	2,053	1,540	51,600	51,650	2,150	1,047	2,361	1,810	54,600	54,650	2,299	1,333	2,594	2080
•	48,700	2,000	751	2,055	1,540	51,650	51,700	2,153	1,054	2,364	1,812	54,650	54,700	2,301	1,335	2,597	2082
	48,750	2,013	753	2,057	1,545	51,700	51,750	2,155	1,054	2,367	1,815	54,700	54,750	2,304	1,338	2,600	2085
					•	-	-						-				
	48,800	2,015	755	2,060	1,547	51,750	51,800	2,158	1,058	2,369	1,817	54,750	54,800	2,306	1,340	2,603	2087
-,	48,850	2,017	758	2,062	1,549	51,800	51,850	2,160	1,060	2,372	1,819	54,800	54,850	2,309	1,342	2,605	2089
	48,900	2,019	760	2,064	1,551	51,850	51,900	2,163	1,062	2,375	1,821	54,850	54,900	2,311	1,344	2,608	2091
	48,950	2,022	762	2,067	1,554	51,900	51,950	2,165	1,065	2,377	1,824	54,900	54,950	2,314	1,347	2,611	2094
48,950	49,000	2,024	764	2,069	1,556	51,950	52,000	2,168	1,067	2,380	1,826	54,950	55,000	2,316	1,349	2,614	2096
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,	49,050	2,026	809	2,094	1,603	52,000	52,050	2170	1126	2407	1873	55,000	55,050	2319	1396	2616	2143
,	49,100	2,028	811	2,096	1,605	52,050	52,100	2173	1128	2410	1875	55,050	55,100	2321	1398	2619	2145
,	49,150	2,031	813	2,098	1,608	52,100	52,150	2,175	1,131	2,413	1,878	55,100	55,150	2,324	1,401	2,622	2,148
	49,200	2,033	815	2,101	1,610	52,150	52,200	2,178	1,133	2,415	1,880	55,150	55,200	2,326	1,403	2,625	2,150
49,200	49,250	2,035	817	2,103	1,612	52,200	52,250	2,180	1,135	2,418	1,882	55,200	55,250	2,329	1,405	2,627	2,152
49,250	49,300	2,037	819	2,105	1,614	52,250	52,300	2,183	1,137	2,421	1,884	55,250	55,300	2,331	1,407	2,650	2,154
	49,350	2,040	821	2,108	1,617	52,300	52,350	2,185	1,140	2,423	1,887	55,300	55,350	2,334	1,410	2,653	2,157
49,350	49,400	2,042	823	2,110	1,619	52,350	52,400	2,188	1,142	2,426	1,889	55,350	55,400	2,336	1,412	2,656	2,159
	49,450	2,044	826	2,112	1,621	52,400	52,450	2,190	1,144	2,429	1,891	55,400	55,450	2,339	1,414	2,658	2,161
49,450	49,500	2,046	828	2,115	1,623	52,450	52,500	2,193	1,146	2,432	1,893	55,450	55,500	2,341	1,416	2,661	2,163
49,500	49,550	2,049	830	2,140	1,626	52,500	52,550	2,195	1,149	2,459	1,896	55,500	55,550	2,343	1,419	2,664	2,166
	49,600	2,049	832	2,140	1,628	52,550	52,600	2,193	1,149	2,462	1,898	55,550	55,600	2,343	1,419	2,667	2,168
	49,650	2,051	834	2,142	1,630	52,600	52,650	2,197	1,153	2,464	1,900	55,600	55,650	2,348	1,421	2,669	2,100
	49,700	2,055	836	2,144	1,632	52,650	52,700	2,200	1,155	2,467	1,900	55,650	55,700	2,340	1,425	2,672	2,170
	49,750	2,058	838	2,147	1,635	52,700	52,750	2,202	1,158	2,407	1,905	55,700	55,750	2,353	1,428	2,675	2,172
-					•	-	,	_				-	-				
•	49,800	2,060	840	2,151	1,637	52,750	52,800	2,207	1,160	2,493	1,907	55,750	55,800	2,356	1,430	2,678	2,177
	49,850	2,062	843	2,154	1,639	52,800	52,850	2,210	1,162	2,495	1,909	55,800	55,850	2,358	1,432	2,680	2,179
	49,900	2,064	845	2,156	1,641	52,850	52,900	2,212	1,164	2,498	1,911	55,850	55,900	2,361	1,434	2,683	2,181
•	49,950	2,067	847	2,158	1,644	52,900	52,950	2,215	1,167	2,501	1,914	55,900	55,950	2,363	1,437	2,686	2,184
-,	50,000	2,069	849	2,161	1,646	52,950	53,000	2,217	1,169	2,504	1,916	55,950	56,000	2,366	1,439	2,689	2,186
\$50,0							,000					\$56	,000				
	50,050	2071	904	2186	1693	53,000	53,050	2220	1216	2506	1963	56,000	56,050	2,368	1,486	2,691	2,233
	50,100	2074	906	2189	1695	53,050	53,100	2222	1218	2509	1965	56,050	56,100	2,371	1,488	2,694	2,235
	50,150	2076	908	2192	1698	53,100	53,150	2225	1221	2512	1968	56,100	56,150	2,373	1,491	2,697	2,238
	50,200	2,079	911	2,194	1,700	53,150	53,200	2,227	1,223	2,515	1,970	56,150	56,200	2,376	1,493	2,700	2,240
50,200	50,250	2,081	913	2,197	1,702	53,200	53,250	2,230	1,225	2,517	1,972	56,200	56,250	2,378	1,495	2,702	2,242
50,250	50,300	2,084	915	2,218	1,704	53,250	53,300	2,232	1,227	2,520	1,974	56,250	56,300	2,381	1,497	2,705	2,244
	50,350	2,086	917	2,221	1,707	53,300	53,350	2,235	1,230	2,523	1,977	56,300	56,350	2,383	1,500	2,708	2,247
	50,400	2,089	919	2,224	1,709	53,350	53,400	2,237	1,232	2,526	1,979	56,350	56,400	2,386	1,502	2,711	2,249
	50,450	2,091	921	2,226	1,711	53,400	53,450	2,240	1,234	2,528	1,981	56,400	56,450	2,388	1,504	2,713	2,251
	50,500	2,094	923	2,229	1,713	53,450	53,500	2,242	1,236	2,531	1,983	56,450	56,500	2,391	1,506	2,716	2,253
	50,550	2,096	936	2,255	1,716	53,500	53,550	2,244	1,239	2,534	1,986	56,500	56,550	2,411	1,509	2,719	2,256
	50,600	2,098	939	2,258	1,718	53,550	53,600	2,244	1,237	2,537	1,988	56,550	56,600	2,411	1,507	2,717	2,258
	50,650	2,101	941	2,260	1,710	53,600	53,650	2,247	1,241	2,537	1,900	56,600	56,650	2,413	1,511	2,724	2,250
	50,700	2,101	943	2,263	1,720	53,650	53,700	2,252	1,245	2,542	1,992	56,650	56,700	2,418	1,515	2,727	2,262
	50,750	2,103	945	2,265	1,725	53,700	53,750	2,252	1,243	2,545	1,992	56,700	56,750	2,410	1,513	2,727	2,265
55,700																	
	EU 000	2,108	947	2,268	1,727	53,750	53,800	2,257	1,250	2,548	1,997	56,750	56,800	2,423	1,520	2,733	2,267
50,750	50,800	-					E0 0E0	2,259	1 252	2,550	1,999	56,800	56,850	2,426	1 5 2 2	2 725	2,269
50,750 50,800	50,850	2,111	949	2,271	1,729	53,800	53,850	-	1,252						1,522	2,735	
50,750 50,800 50,850	50,850 50,900	2,111 2,113	952	2,273	1,731	53,850	53,900	2,262	1,254	2,553	2,001	56,850	56,900	2,428	1,524	2,738	2,271
50,750 50,800 50,850 50,900	50,850 50,900 50,950	2,111 2,113 2,116	952 954	2,273 2,276	1,731 1,734	53,850 53,900	53,900 53,950	2,262 2,264	1,254 1,257	2,553 2,556	2,001 2,004	56,850 56,900	56,900 56,950	2,428 2,431	1,524 1,527	2,738 2,741	2,271 2,274
50,750 50,800 50,850 50,900	50,850 50,900	2,111 2,113	952	2,273	1,731	53,850	53,900	2,262	1,254	2,553	2,001	56,850	56,900	2,428 2,431 2,433	1,524	2,738 2,741 2,744	2,271 2,274 2,276

If CT AG	6l is **	And you	ı are	ALL		If CT AG	JNS A	And you					 31 is **	And you	are		
	Less		* Married	Married	Head of		Less		* Married	Married	Head of		Less		* Married	Married	Head of
More Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household	More Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household	More Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household
\$57	.000				l	\$60	.000			l		\$63	.000		l		
57,000	57,050	2,436	1,576	2,746	2,278	60,000	60,050	2,728	1,846	2,931	2,413	63,000	63,050	3,056	2,116	3,136	2,548
57,050	57,100	2,438	1,578	2,749	2,280	60,050	60,100	2,730	1,848	2,934	2,415	63,050	63,100	3,059	2,118	3,139	2,550
57,100	57,150	2,441	1,581	2,752	2,283	60,100	60,150	2,733	1,851	2,937	2,418	63,100	63,150	3,062	2,121	3,142	2,553
57,150	57,200	2,443	1,583	2,755	2,285	60,150	60,200	2,736	1,853	2,940	2,420	63,150	63,200	3,065	2,123	3,145	2,555
57,200	57,250	2,446	1,585	2,757	2,287	60,200	60,250	2,738	1,855	2,942	2,422	63,200	63,250	3,067	2,125	3,147	2,557
57,250	57,300	2,448	1,587	2,760	2,289	60,250	60,300	2,741	1,857	2,965	2,424	63,250	63,300	3,070	2,127	3,150	2,559
57,300 57,350	57,350 57,400	2,451 2,453	1,590 1,592	2,763 2,766	2,292 2,294	60,300 60,350	60,350 60,400	2,743 2,746	1,860 1,862	2,968 2,971	2,427 2,429	63,300 63,350	63,350 63,400	3,073 3,076	2,130 2,132	3,153 3,156	2,562 2,564
57,400	57,450 57,450	2,456	1,594	2,768	2,296	60,400	60,450	2,749	1,864	2,973	2,427	63,400	63,450	3,078	2,134	3,158	2,566
57,450	57,500	2,458	1,596	2,771	2,298	60,450	60,500	2,751	1,866	2,976	2,433	63,450	63,500	3,081	2,136	3,161	2,568
57,500	57,550	2,460	1,599	2,774	2,301	60,500	60,550	2,783	1,869	2,979	2,436	63,500	63,550	3,084	2,139	3,164	2,571
57,550	57,600	2,463	1,601	2,777	2,303	60,550	60,600	2,786	1,871	2,982	2,438	63,550	63,600	3,087	2,141	3,167	2,573
57,600	57,650	2,465	1,603	2,779	2,305	60,600	60,650	2,788	1,873	2,984	2,440	63,600	63,650	3,089	2,143	3,169	2,575
57,650	57,700	2,468	1,605	2,782	2,307	60,650	60,700	2,791	1,875	2,987	2,442	63,650	63,700	3,092	2,145	3,172	2,577
57,700	57,750	2,470	1,608	2,785	2,310	60,700	60,750	2,793	1,878	2,990	2,445	63,700	63,750	3,095	2,148	3,175	2,580
57,750	57,800	2,473	1,610	2,808	2,312	60,750	60,800	2,796	1,880	2,993	2,447	63,750	63,800	3,098	2,150	3,178	2,582
57,800	57,850	2,475	1,612	2,810	2,314	60,800	60,850	2,799	1,882	2,995	2,449	63,800	63,850	3,100	2,152	3,180	2,584
57,850 57,900	57,900 57,950	2,478 2,480	1,614 1,617	2,813 2,816	2,316 2,319	60,850 60,900	60,900 60,950	2,801 2,804	1,884 1,887	2,998 3,001	2,451 2,454	63,850 63,900	63,900 63,950	3,103 3,106	2,154 2,157	3,183 3,186	2,586 2,589
57,950	58,000	2,483	1,617	2,819	2,317	60,950	61,000	2,807	1,889	3,004	2,456	63,950	64,000	3,100	2,157	3,189	2,507
	.000	,			,	-	,000	,	,	-,,	,		,000	1	,	-,	,
58,000	58,050	2,513	1,666	2,821	2,323	61,000	61,050	2,839	1,936	3,006	2,458	64,000	64,050	3,111	2,206	3,191	2,593
58,050	58,100	2,515	1,668	2,824	2,325	61,050	61,100	2,841	1,938	3,009	2,460	64,050	64,100	3,114	2,208	3,194	2,595
58,100	58,150	2,518	1,671	2,827	2,328	61,100	61,150	2,844	1,941	3,012	2,463	64,100	64,150	3,117	2,211	3,197	2,598
58,150 58,200	58,200 58,250	2,520 2,523	1,673 1,675	2,830 2,832	2,330 2,332	61,150 61,200	61,200 61,250	2,847 2,849	1,943 1,945	3,015 3,017	2,465 2,467	64,150 64,200	64,200 64,250	3,120 3,122	2,213 2,215	3,200 3,202	2,600 2,602
	-										-						
58,250 58,300	58,300 58,350	2,525 2,528	1,677 1,680	2,835 2,838	2,334 2,337	61,250 61,300	61,300 61,350	2,852 2,855	1,947 1,950	3,020 3,023	2,469 2,472	64,250 64,300	64,300 64,350	3,125 3,128	2,217 2,220	3,205 3,208	2,604 2,607
58,350	58,400	2,530	1,682	2,841	2,337	61,350	61,400	2,857	1,952	3,025	2,472	64,350	64,400	3,120	2,222	3,211	2,609
58,400	58,450	2,533	1,684	2,843	2,341	61,400	61,450	2,860	1,954	3,028	2,476	64,400	64,450	3,133	2,224	3,213	2,611
58,450	58,500	2,535	1,686	2,846	2,343	61,450	61,500	2,863	1,956	3,031	2,478	64,450	64,500	3,136	2,226	3,216	2,613
58,500	58,550	2,566	1,689	2,849	2,346	61,500	61,550	2,914	1,959	3,034	2,481	64,500	64,550	3,139	2,229	3,219	2,616
58,550	58,600	2,568	1,691	2,852	2,348	61,550	61,600	2,917	1,961	3,037	2,483	64,550	64,600	3,142	2,231	3,222	2,618
58,600	58,650	2,571	1,693	2,854	2,350	61,600	61,650	2,920	1,963	3,039	2,485	64,600	64,650	3,144	2,233	3,224	2,620
58,650 58,700	58,700 58,750	2,573 2,576	1,695 1,698	2,857 2,860	2,352 2,355	61,650 61,700	61,700 61,750	2,922 2,925	1,965 1,968	3,042 3,045	2,487 2,490	64,650 64,700	64,700 64,750	3,147 3,150	2,235 2,238	3,227 3,230	2,622 2,625
	-										-		•				
58,750	58,800	2,578 2,581	1,700 1,702	2,863 2,865	2,357 2,359	61,750	61,800	2,928 2,931	1,970 1,972	3,048 3,050	2,492	64,750	64,800	3,153 3,155	2,240 2,242	3,233 3,235	2,627 2,629
58,800 58,850	58,850 58,900	2,583	1,702	2,868	2,361	61,800 61,850	61,850 61,900	2,933	1,972	3,053	2,494 2,496	64,800 64,850	64,850 64,900	3,158	2,242	3,238	2,631
58,900	58,950	2,586	1,707	2,871	2,364	61,900	61,950	2,936	1,977	3,056	2,499	64,900	64,950	3,161	2,247	3,241	2,634
58,950	59,000	2,589	1,709	2,874	2,366	61,950	62,000	2,939	1,979	3,059	2,501	64,950	65,000	3,164	2,249	3,244	2,636
	,000						,000						,000				
59,000	59,050	2,619	1,756	2,876	2,368	62,000	62,050	2971	2026	3061	2503	65,000	65,050	3166	2296	3246	2638
59,050 59,100	59,100 59,150	2,622 2,624	1,758 1,761	2,879	2,370	62,050 62,100	62,100 62,150	2974 2977	2028 2031	3064 3067	2505 2508	65,050 65,100	65,100 65,150	3169 3172	2298 2301	3249 3252	2640 2643
59,100	59,150 59,200	2,624	1,761 1,763	2,882 2,885	2,373 2,375	62,100 62,150	62,150	2,980	2,033	3,070	2508 2,510	65,100 65,150	65,200	3172 3,175	2,303	3,252	2,645
59,200	59,250	2,629	1,765	2,887	2,377	62,200	62,250	2,982	2,035	3,072	2,512	65,200	65,250	3,177	2,305	3,257	2,647
59,250	59,300	2,632	1,767	2,890	2,379	62,250	62,300	2,985	2,037	3,075	2,514	65,250	65,300	3,180	2,307	3,280	2,649
59,300	59,350	2,635	1,770	2,893	2,382	62,300	62,350	2,988	2,040	3,078	2,517	65,300	65,350	3,183	2,310	3,283	2,652
59,350	59,400	2,637	1,772	2,896	2,384	62,350	62,400	2,990	2,042	3,081	2,519	65,350	65,400	3,186	2,312	3,286	2,654
59,400	59,450	2,640	1,774	2,898	2,386	62,400	62,450	2,993	2,044	3,083	2,521	65,400	65,450	3,188	2,314	3,288	2,656
59,450	59,500	2,642	1,776	2,901	2,388	62,450	62,500	2,996	2,046	3,086	2,523	65,450	65,500	3,191	2,316	3,291	2,658
59,500	59,550	2,673	1,779	2,904	2,391	62,500	62,550	3,029	2,049	3,089	2,526	65,500	65,550	3,194	2,319	3,294	2,661
59,550 59,600	59,600 59,650	2,676 2,678	1,781 1,783	2,907 2,909	2,393 2,395	62,550 62,600	62,600 62,650	3,032 3,034	2,051 2,053	3,092 3,094	2,528 2,530	65,550 65,600	65,600 65,650	3,197 3,199	2,321 2,323	3,297 3,299	2,663 2,665
59,650	59,700	2,681	1,785	2,912	2,373	62,650	62,700	3,037	2,055	3,074	2,530	65,650	65,700	3,202	2,325	3,302	2,667
59,700	59,750	2,684	1,788	2,915	2,400	62,700	62,750	3,040	2,058	3,100	2,535	65,700	65,750	3,205	2,328	3,305	2,670
59,750	59,800	2,686	1,790	2,918	2,402	62,750	62,800	3,043	2,060	3,123	2,537	65,750	65,800	3,208	2,330	3,308	2,672
59,800	59,850	2,689	1,792	2,920	2,404	62,800	62,850	3,045	2,062	3,125	2,539	65,800	65,850	3,210	2,332	3,310	2,674
59,850	59,900	2,691	1,794	2,923	2,406	62,850	62,900	3,048	2,064	3,128	2,541	65,850	65,900	3,213	2,334	3,313	2,676
59,900	59,950	2,694	1,797	2,926	2,409	62,900	62,950	3,051	2,067	3,131	2,544	65,900	65,950	3,216	2,337	3,316	2,679
59,950	60,000	2,697	1,799	2,929	2,411	62,950	63,000	3,054	2,069	3,134	2,546	65,950	66,000	3,219	2,339	3,319	2,681
- Inic col-	ımn ıs also i	used by a	qualifying	widow(e	r).									Cont	irruea o	n the ne	εκι page

If CT AG	il is **	And you	ı are	ALL		If CT AG		And you				If CT AG		And you	are		$\overline{}$
O. AG	Less	And you	* Married	Married		01 40	Less	And you	* Married	Married		31 AG	Less	And you	* Married	Married	
More Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Head of Household	More Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Head of Household	More Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Head of Household
\$66	,000					\$69	,000					\$72	,000				
66,000	66,050	3,221	2,386	3,321	2,683	69,000	69,050	3,406	2,656	3,506	2,818	72,000	72,050	3,591	2,881	3,691	2,953
66,050	66,100	3,224	2,388	3,324	2,685	69,050	69,100	3,409	2,658	3,509	2,820	72,050	72,100	3,594	2,883	3,694	2,955
66,100 66,150	66,150 66,200	3,227 3,230	2,391 2,393	3,327 3,330	2,688 2,690	69,100 69,150	69,150 69,200	3,412 3,415	2,661 2,663	3,512 3,515	2,823 2,825	72,100 72,150	72,150 72,200	3,597 3,600	2,886 2,888	3,697 3,700	2,958 2,960
66,200	66,250	3,232	2,395	3,332	2,692	69,200	69,250	3,417	2,665	3,513	2,827	72,130	72,250	3,602	2,890	3,700	2,962
66,250	66,300	3,235	2,397	3,335	2,694	69,250	69,300	3,420	2,667	3,520	2,829	72,250	72,300	3,605	2,892	3,705	2,964
66,300	66,350	3,238	2,400	3,338	2,697	69,300	69,350	3,423	2,670	3,523	2,832	72,300	72,350	3,608	2,895	3,708	2,967
66,350	66,400	3,241	2,402	3,341	2,699	69,350	69,400	3,426	2,672	3,526	2,834	72,350	72,400	3,611	2,897	3,711	2,969
66,400	66,450	3,243	2,404	3,343	2,701	69,400	69,450	3,428	2,674	3,528	2,836	72,400	72,450	3,613	2,899	3,713	2,971
66,450	66,500	3,246	2,406	3,346	2,703	69,450	69,500	3,431	2,676	3,531	2,838	72,450	72,500	3,616	2,901	3,716	2,973
66,500	66,550	3,269	2,409	3,349	2,706	69,500	69,550	3,434	2,679	3,534	2,841	72,500	72,550	3,619	2,904	3,719	2,976
66,550	66,600	3,272	2,411	3,352	2,708	69,550	69,600	3,437	2,681	3,537	2,843	72,550	72,600	3,622	2,906	3,722	2,978
66,600 66,650	66,650 66,700	3,274 3,277	2,413 2,415	3,354 3,357	2,710 2,712	69,600 69,650	69,650 69,700	3,439 3,442	2,683 2,685	3,539 3,542	2,845 2,847	72,600 72,650	72,650 72,700	3,624 3,627	2,908 2,910	3,724 3,727	2,980 2,982
66,700	66,750	3,280	2,418	3,360	2,715	69,700	69,750	3,445	2,688	3,545	2,850	72,700	72,750	3,630	2,913	3,730	2,985
66,750	66,800	3,283	2,420	3,363	2,717	69,750	69,800	3,448	2,690	3,548	2,852	72,750	72,800	3,633	2,915	3,753	2,987
66,800	66,850	3,285	2,422	3,365	2,717	69,800	69,850	3,450	2,692	3,550	2,854	72,800	72,850	3,635	2,917	3,755	2,989
66,850	66,900	3,288	2,424	3,368	2,721	69,850	69,900	3,453	2,694	3,553	2,856	72,850	72,900	3,638	2,919	3,758	2,991
66,900	66,950	3,291	2,427	3,371	2,724	69,900	69,950	3,456	2,697	3,556	2,859	72,900	72,950	3,641	2,922	3,761	2,994
66,950	67,000	3,294	2,429	3,374	2,726	69,950	70,000	3,459	2,699	3,559	2,861	72,950	73,000	3,644	2,924	3,764	2,996
\$67,000	,000 67,050	3,296	2,476	3,376	2,728	\$70, 70,000	,000 70,050	3,461	2,746	3,561	2,863	\$73 73,000	,000 73,050	3,646	2,926	3,766	2,998
67,050	67,100	3,299	2,478	3,379	2,720	70,050	70,030	3,464	2,748	3,564	2,865	73,050	73,030	3,649	2,928	3,769	3,000
67,100	67,150	3,302	2,481	3,382	2,733	70,100	70,150	3,467	2,751	3,567	2,868	73,100	73,150	3,652	2,931	3,772	3,003
67,150	67,200	3,305	2,483	3,385	2,735	70,150	70,200	3,470	2,753	3,570	2,870	73,150	73,200	3,655	2,933	3,775	3,005
67,200	67,250	3,307	2,485	3,387	2,737	70,200	70,250	3,472	2,755	3,572	2,872	73,200	73,250	3,657	2,935	3,777	3,007
67,250	67,300	3,310	2,487	3,390	2,739	70,250	70,300	3,475	2,757	3,595	2,874	73,250	73,300	3,660	2,937	3,780	3,009
67,300	67,350	3,313	2,490	3,393	2,742	70,300	70,350	3,478	2,760	3,598	2,877	73,300	73,350	3,663	2,940	3,783	3,012
67,350 67,400	67,400 67,450	3,316 3,318	2,492 2,494	3,396 3,398	2,744 2,746	70,350 70,400	70,400 70,450	3,481 3,483	2,762 2,764	3,601 3,603	2,879 2,881	73,350 73,400	73,400 73,450	3,666 3,668	2,942 2,944	3,786 3,788	3,014 3,016
67,450	67,500	3,321	2,496	3,401	2,748	70,450	70,500	3,486	2,766	3,606	2,883	73,450	73,500	3,671	2,946	3,791	3,018
67,500	67,550	3,324	2,499	3,404	2,751	70,500	70,550	3,489	2,769	3,609	2,886	73,500	73,550	3,674	2,949	3,794	3,021
67,550	67,600	3,327	2,501	3,407	2,753	70,550	70,600	3,492	2,771	3,612	2,888	73,550	73,600	3,677	2,951	3,797	3,023
67,600	67,650	3,329	2,503	3,409	2,755	70,600	70,650	3,494	2,773	3,614	2,890	73,600	73,650	3,679	2,953	3,799	3,025
67,650	67,700	3,332	2,505	3,412	2,757	70,650	70,700	3,497	2,775	3,617	2,892	73,650	73,700	3,682	2,955	3,802	3,027
67,700	67,750	3,335	2,508	3,415	2,760	70,700	70,750	3,500	2,778	3,620	2,895	73,700	73,750	3,685	2,958	3,805	3,030
67,750	67,800	3,338	2,510	3,438	2,762	70,750	70,800	3,503	2,780	3,623	2,897	73,750	73,800	3,688	2,960	3,808	3,032
67,800 67,850	67,850 67,900	3,340 3,343	2,512 2,514	3,440 3,443	2,764 2,766	70,800 70,850	70,850 70,900	3,505 3,508	2,782 2,784	3,625 3,628	2,899 2,901	73,800 73,850	73,850 73,900	3,690 3,693	2,962 2,964	3,810 3,813	3,034 3,036
67,900	67,950	3,346	2,517	3,446	2,769	70,900	70,950	3,511	2,787	3,631	2,904	73,900	73,950	3,696	2,967	3,816	3,039
67,950	68,000	3,349	2,519	3,449	2,771	70,950	71,000	3,514	2,789	3,634	2,906	73,950	74,000	3,699	2,969	3,819	3,041
\$68	,000	1				\$71	,000	ı				\$74	,000	1			
68,000	68,050	3351	2566	3451	2773	71,000	71,050	3516	2836	3636	2908	74,000	74,050	3701	2971	3821	3077
68,050	68,100	3354	2568	3454	2775	71,050	71,100	3519	2838	3639	2910	74,050	74,100	3704	2973	3824	3079
68,100 68,150	68,150 68,200	3357 3360	2571 2573	3457 3460	2778 2780	71,100 71,150	71,150 71,200	3522 3525	2841 2843	3642 3645	2913 2915	74,100 74,150	74,150 74,200	3707 3710	2976 2978	3827 3830	3081 3084
68,200	68,250	3,362	2,575	3,462	2,782	71,130	71,200	3,527	2,845	3,647	2,917	74,130	74,200 74,250	3,712	2,980	3,832	3,086
68,250	68,300	3,365	2,577	3,465	2,784	71,250	71,300	3,530	2,847	3,650	2,919	74,250	74,300	3,715	2,982	3,835	3,088
68,300	68,350	3,368	2,580	3,468	2,787	71,300	71,350	3,533	2,850	3,653	2,922	74,300	74,350	3,718	2,985	3,838	3,091
68,350	68,400	3,371	2,582	3,471	2,789	71,350	71,400	3,536	2,852	3,656	2,924	74,350	74,400	3,721	2,987	3,841	3,093
68,400	68,450	3,373	2,584	3,473	2,791	71,400	71,450	3,538	2,854	3,658	2,926	74,400	74,450	3,723	2,989	3,843	3,095
68,450	68,500	3,376	2,586	3,476	2,793	71,450	71,500	3,541	2,856	3,661	2,928	74,450	74,500	3,726	2,991	3,846	3,097
68,500 68,550	68,550 68 600	3,379 3,382	2,589 2,591	3,479	2,796 2,798	71,500 71,550	71,550	3,564	2,859	3,664 3,667	2,931 2,933	74,500	74,550 74,600	3,729 3,732	2,994 2,996	3,849 3,852	3,134 3,136
68,600	68,600 68,650	3,382	2,591	3,482 3,484	2,798	71,550 71,600	71,600 71,650	3,567 3,569	2,861 2,863	3,667 3,669	2,933 2,935	74,550 74,600	74,600 74,650	3,732	2,996 2,998	3,852 3,854	3,136
68,650	68,700	3,387	2,595	3,487	2,802	71,650	71,700	3,572	2,865	3,672	2,937	74,650	74,700	3,737	3,000	3,857	3,141
68,700	68,750	3,390	2,598	3,490	2,805	71,700	71,750	3,575	2,868	3,675	2,940	74,700	74,750	3,740	3,003	3,860	3,143
68,750	68,800	3,393	2,600	3,493	2,807	71,750	71,800	3,578	2,870	3,678	2,942	74,750	74,800	3,743	3,005	3,863	3,145
68,800	68,850	3,395	2,602	3,495	2,809	71,800	71,850	3,580	2,872	3,680	2,944	74,800	74,850	3,745	3,007	3,865	3,148
68,850	68,900	3,398	2,604	3,498	2,811	71,850	71,900	3,583	2,874	3,683	2,946	74,850	74,900	3,748	3,009	3,868	3,150
68,900 68,950	68,950 69,000	3,401 3,404	2,607 2,609	3,501 3,504	2,814 2,816	71,900 71,950	71,950 72,000	3,586 3,589	2,877 2,879	3,686 3,689	2,949 2,951	74,900 74,950	74,950 75,000	3,751 3,754	3,012 3,014	3,871 3,874	3,152 3,154
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75,200 75,2 75,250 75,3 75,300 75,3 75,350 75,4	3,770 3,773	3,025 3,027 3,030 3,032	3,887 3,890 3,893 3,896	3,200 3,203 3,205 3,207	78,200 78,250 78,300 78,350	78,250 78,300 78,350 78,400	3,952 3,955 3,958 3,961	3,160 3,162 3,165 3,167	4,052 4,055 4,058 4,061	3,555 3,558 3,560 3,563	81,200 81,250 81,300 81,350	81,250 81,300 81,350 81,400	4,117 4,120 4,123 4,126	3,295 3,297 3,300 3,302	4,217 4,220 4,223 4,226	3,779 3,782 3,785 3,788
75,400 75,4 75,450 75,5 75,500 75,5	3,778 3,781	3,034 3,036 3,039	3,898 3,901 3,904	3,210 3,212 3,249	78,400 78,450 78,500	78,450 78,500 78,550	3,963 3,966 3,969	3,169 3,171 3,174	4,063 4,066 4,069	3,565 3,568 3,638	81,400 81,450 81,500	81,450 81,500 81,550	4,128 4,131 4,154	3,304 3,306 3,309	4,228 4,231 4,234	3,790 3,793 3,796
75,550 75,6 75,600 75,6 75,650 75,7 75,700 75,7	3,789 3,792 3,795	3,041 3,043 3,045 3,048	3,907 3,909 3,912 3,915	3,251 3,254 3,256 3,258	78,550 78,600 78,650 78,700	78,600 78,650 78,700 78,750	3,972 3,974 3,977 3,980	3,176 3,178 3,180 3,183	4,072 4,074 4,077 4,080	3,641 3,643 3,646 3,648	81,550 81,600 81,650 81,700	81,600 81,650 81,700 81,750	4,157 4,159 4,162 4,165	3,311 3,313 3,315 3,318	4,237 4,239 4,242 4,245	3,799 3,801 3,804 3,807
75,750 75,8 75,800 75,8 75,850 75,9 75,900 75,9 75,950 76,0	3,800 3,803 3,803 3,806	3,050 3,052 3,054 3,057 3,059	3,918 3,920 3,923 3,926 3,929	3,261 3,263 3,265 3,268 3,270	78,750 78,800 78,850 78,900 78,950	78,800 78,850 78,900 78,950 79,000	3,983 3,985 3,988 3,991 3,994	3,185 3,187 3,189 3,192 3,194	4,083 4,085 4,088 4,091 4,094	3,651 3,653 3,656 3,658 3,661	81,750 81,800 81,850 81,900 81,950	81,800 81,850 81,900 81,950 82,000	4,168 4,170 4,173 4,176 4,179	3,320 3,322 3,324 3,327 3,329	4,248 4,250 4,253 4,256 4,259	3,810 3,812 3,815 3,818 3,821
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76,000 76,0 76,050 76,1 76,100 76,1 76,150 76,2 76,200 76,2	<b>00</b> 3,814 <b>50</b> 3,817 <b>00</b> 3,820	3,061 3,063 3,066 3,068 3,070	3,931 3,934 3,937 3,940 3,942	3,307 3,310 3,312 3,314 3,317	79,000 79,050 79,100 79,150 79,200	79,050 79,100 79,150 79,200 79,250	3,996 3,999 4,002 4,005 4,007	3,196 3,198 3,201 3,203 3,205	4,096 4,099 4,102 4,105 4,107	3,663 3,666 3,668 3,671 3,673	82,000 82,050 82,100 82,150 82,200	82,050 82,100 82,150 82,200 82,250	4,181 4,184 4,187 4,190 4,192	3,331 3,333 3,336 3,338 3,340	4,261 4,264 4,267 4,270 4,272	3,823 3,826 3,829 3,832 3,834
76,250 76,3 76,300 76,3 76,350 76,4 76,400 76,4 76,450 76,5	3,828 3,831 3,833 3,833	3,072 3,075 3,077 3,079 3,081	3,945 3,948 3,951 3,953 3,956	3,319 3,321 3,324 3,326 3,329	79,250 79,300 79,350 79,400 79,450	79,300 79,350 79,400 79,450 79,500	4,010 4,013 4,016 4,018 4,021	3,207 3,210 3,212 3,214 3,216	4,110 4,113 4,116 4,118 4,121	3,676 3,678 3,681 3,683 3,686	82,250 82,300 82,350 82,400 82,450	82,300 82,350 82,400 82,450 82,500	4,195 4,198 4,201 4,203 4,206	3,342 3,345 3,347 3,349 3,351	4,275 4,278 4,281 4,283 4,286	3,837 3,840 3,843 3,845 3,848
76,500 76,5 76,550 76,6 76,600 76,6 76,650 76,7 76,700 76,7	3,862 3,864 3,867	3,084 3,086 3,088 3,090 3,093	3,959 3,962 3,964 3,967 3,970	3,366 3,368 3,371 3,373 3,376	79,500 79,550 79,600 79,650 79,700	79,550 79,600 79,650 79,700 79,750	4,024 4,027 4,029 4,032 4,035	3,219 3,221 3,223 3,225 3,228	4,124 4,127 4,129 4,132 4,135	3,688 3,691 3,693 3,696 3,698	82,500 82,550 82,600 82,650 82,700	82,550 82,600 82,650 82,700 82,750	4,209 4,212 4,214 4,217 4,220	3,354 3,356 3,358 3,360 3,363	4,289 4,292 4,294 4,297 4,300	3,883 3,886 3,888 3,891 3,894
76,750 76,8 76,800 76,8 76,850 76,9 76,900 76,9 76,950 77,0	3,875 3,878 3,881	3,095 3,097 3,099 3,102 3,104	3,973 3,975 3,978 3,981 3,984	3,378 3,380 3,383 3,385 3,388	79,750 79,800 79,850 79,900 79,950	79,800 79,850 79,900 79,950 80,000	4,038 4,040 4,043 4,046 4,049	3,230 3,232 3,234 3,237 3,239	4,138 4,140 4,143 4,146 4,149	3,701 3,703 3,706 3,708 3,711	82,750 82,800 82,850 82,900 82,950	82,800 82,850 82,900 82,950 83,000	4,223 4,225 4,228 4,231 4,234	3,365 3,367 3,369 3,372 3,374	4,303 4,305 4,308 4,311 4,314	3,897 3,899 3,902 3,905 3,908
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77,250 77,3 77,300 77,3 77,350 77,4 77,400 77,4 77,450 77,5	3,903 3,906 3,908	3,117 3,120 3,122 3,124 3,126	4,000 4,003 4,006 4,008 4,011	3,437 3,440 3,442 3,445 3,447	80,250 80,300 80,350 80,400 80,450	80,300 80,350 80,400 80,450 80,500	4,065 4,068 4,071 4,073 4,076	3,252 3,255 3,257 3,259 3,261	4,165 4,168 4,171 4,173 4,176	3,727 3,730 3,733 3,735 3,738	83,250 83,300 83,350 83,400 83,450	83,300 83,350 83,400 83,450 83,500	4,250 4,253 4,256 4,258 4,261	3,387 3,390 3,392 3,394 3,396	4,330 4,333 4,336 4,338 4,341	3,924 3,927 3,930 3,932 3,935
77,500 77,5 77,550 77,6 77,600 77,6 77,650 77,7 77,700 77,7	3,917 3,919 3,922	3,129 3,131 3,133 3,135 3,138	4,014 4,017 4,019 4,022 4,025	3,485 3,488 3,490 3,492 3,495	80,500 80,550 80,600 80,650 80,700	80,550 80,600 80,650 80,700 80,750	4,079 4,082 4,084 4,087 4,090	3,264 3,266 3,268 3,270 3,273	4,179 4,182 4,184 4,187 4,190	3,741 3,744 3,746 3,749 3,752	83,500 83,550 83,600 83,650 83,700	83,550 83,600 83,650 83,700 83,750	4,264 4,267 4,269 4,272 4,275	3,399 3,401 3,403 3,405 3,408	4,344 4,347 4,349 4,352 4,355	3,938 3,941 3,943 3,946 3,949
77,750 77,8 77,800 77,8 77,850 77,9 77,900 77,9	3,928 3,930 3,930 3,933 3,936	3,140 3,142 3,144 3,147	4,028 4,030 4,033 4,036	3,497 3,500 3,502 3,505	80,750 80,800 80,850 80,900	80,800 80,850 80,900 80,950	4,093 4,095 4,098 4,101	3,275 3,277 3,279 3,282	4,193 4,195 4,198 4,201	3,755 3,757 3,760 3,763	83,750 83,800 83,850 83,900	83,800 83,850 83,900 83,950	4,278 4,280 4,283 4,286	3,410 3,412 3,414 3,417	4,358 4,360 4,363 4,366	3,952 3,954 3,957 3,960
77,950 78,0 * This column is		3,149 a qualifying	4,039 g widow(e	3,507 er).	80,950	81,000	4,104	3,284	4,204	3,766	83,950	84,000	4,289 Cont	3,419 inued o	4,369 <b>n the ne</b>	3,963 ext page

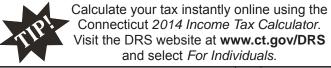
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Wore man	Equal To	Olligio	Jointly	Separately	Household	INIOIC IIIAII	Equal To	Oiligic	Jointly	Separately	Household	Word Inan	Equal To	Olligic	Jointly	Separately	Household
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\$84,	,	4.001	2 421	4.071	20/5	-	,000	4.477	2.557	4.537	41/0	7	,000	4 / 41	2 (01	4.701	4.227
84,000	84,050	4,291	3,421	4,371	3,965	87,000	87,050	4,476	3,556	4,536	4,162	90,000	90,050	4,641	3,691	4,701	4,327
84,050 84,100	84,100 84,150	4,294 4,297	3,423 3,426	4,374 4,377	3,968 3,971	87,050	87,100 87,150	4,479 4,482	3,558 3,561	4,539 4,542	4,165 4,168	90,050 90,100	90,100 90,150	4,644 4,647	3,693 3,696	4,704 4,707	4,330 4,333
84,150	84,200	4,297	3,428	4,377	3,971	87,100 87,150	87,130	4,485	3,563	4,545	4,100	90,100	90,130	4,650	3,698	4,707	4,336
84,200	84,250	4,300	3,420	4,382	3,974	87,130	87,250	4,487	3,565	4,547	4,171	90,200	90,250	4,652	3,700	4,710	4,338
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84,250	84,300	4,305	3,432	4,385	3,979	87,250	87,300	4,490	3,567	4,550	4,176	90,250	90,300	4,655	3,702	4,715	4,341
84,300	84,350	4,308	3,435	4,388	3,982	87,300	87,350	4,493	3,570	4,553	4,179	90,300	90,350	4,658	3,705	4,718	4,344
84,350	84,400	4,311	3,437	4,391 4,393	3,985 3,987	87,350	87,400	4,496	3,572	4,556 4,558	4,182	90,350	90,400	4,661	3,707 3,709	4,721 4,723	4,347 4,349
84,400 84,450	84,450 84,500	4,313 4,316	3,439 3,441	4,393	3,990	87,400 87,450	87,450 87,500	4,498 4,501	3,574 3,576	4,561	4,184 4,187	90,400 90,450	90,450 90,500	4,663 4,666	3,709	4,726	4,352
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84,500	84,550	4,319	3,444	4,399	3,993	87,500	87,550	4,504	3,579	4,564	4,190	90,500	90,550	4,669	3,714	4,729	4,387
84,550	84,600	4,322	3,446	4,402	3,996	87,550	87,600	4,507	3,581	4,567	4,193	90,550	90,600	4,672	3,716	4,732	4,390
84,600	84,650	4,324	3,448	4,404	3,998	87,600	87,650	4,509	3,583	4,569	4,195	90,600	90,650	4,674	3,718	4,734	4,392
84,650	84,700	4,327	3,450	4,407	4,001	87,650	87,700	4,512	3,585	4,572	4,198	90,650	90,700	4,677	3,720	4,737	4,395
84,700	84,750	4,330	3,453	4,410	4,004	87,700	87,750	4,515	3,588	4,575	4,201	90,700	90,750	4,680	3,723	4,740	4,398
84,750	84,800	4,333	3,455	4,413	4,007	87,750	87,800	4,518	3,590	4,578	4,204	90,750	90,800	4,683	3,725	4,743	4,401
84,800	84,850	4,335	3,457	4,415	4,009	87,800	87,850	4,520	3,592	4,580	4,206	90,800	90,850	4,685	3,727	4,745	4,403
84,850	84,900	4,338	3,459	4,418	4,012	87,850	87,900	4,523	3,594	4,583	4,209	90,850	90,900	4,688	3,729	4,748	4,406
84,900	84,950	4,341	3,462	4,421	4,015	87,900	87,950	4,526	3,597	4,586	4,212	90,900	90,950	4,691	3,732	4,751	4,409
84,950	85,000	4,344	3,464	4,424	4,018	87,950	88,000	4,529	3,599	4,589	4,215	90,950	91,000	4,694	3,734	4,754	4,412
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85,000	85,050	4,346	3,466	4,426	4,020	88,000	88,050	4,531	3,601	4,591	4,217	91,000	91,050	4,696	3,736	4,756	4,414
85,050 85,100	85,100	4,349	3,468	4,429	4,023	88,050	88,100	4,534	3,603	4,594	4,220 4,223	91,050	91,100	4,699 4,702	3,738 3,741	4,759	4,417
85,150	85,150 85,200	4,352 4,355	3,471 3,473	4,432 4,435	4,026 4,029	88,100 88,150	88,150 88,200	4,537 4,540	3,606 3,608	4,597 4,600	4,223	91,100 91,150	91,150 91,200	4,702	3,741	4,762 4,765	4,420 4,423
85,200	85,250	4,357	3,475	4,437	4,027	88,200	88,250	4,542	3,610	4,602	4,228	91,130	91,250	4,707	3,745	4,767	4,425
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85,250	85,300	4,360	3,477	4,440	4,034	88,250	88,300	4,545	3,612	4,605	4,231	91,250	91,300	4,710	3,747	4,770	4,428
85,300	85,350 85,400	4,363	3,480 3,482	4,443	4,037 4,040	88,300	88,350	4,548	3,615 3,617	4,608	4,234 4,237	91,300	91,350	4,713 4,716	3,750 3,752	4,773 4,776	4,431 4,434
85,350 85,400	85,450	4,366 4,368	3,484	4,446 4,448	4,040	88,350 88,400	88,400 88,450	4,551 4,553	3,619	4,611 4,613	4,237	91,350 91,400	91,400 91,450	4,718	3,754	4,778	4,434
85,450	85,500	4,371	3,486	4,451	4,042	88,450	88,500	4,556	3,621	4,616	4,242	91,450	91,500	4,710	3,756	4,7781	4,439
85,500	85,550	4,374	3,489	4,454	4,048	88,500	88,550	4,559	3,624	4,619	4,245	91,500	91,550	4,744	3,759	4,784	4,442
85,550 85,600	85,600 85,650	4,377 4,379	3,491 3,493	4,457 4,459	4,051 4,053	88,550	88,600 88,650	4,562 4,564	3,626 3,628	4,622 4,624	4,248 4,250	91,550 91,600	91,600 91,650	4,747 4,749	3,761 3,763	4,787 4,789	4,445 4,447
85,650	85,700	4,379	3,495	4,462	4,056	88,600 88,650	88,700	4,567	3,630	4,627	4,253	91,650	91,700	4,752	3,765	4,792	4,447
85,700	85,750	4,385	3,498	4,465	4,059	88,700	88,750	4,570	3,633	4,630	4,256	91,700	91,750	4,755	3,768	4,795	4,453
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85,750	85,800 85.850	4,388	3,500	4,468	4,062	88,750	88,800	4,573	3,635	4,633	4,259	91,750	91,800	4,758	3,770	4,798	4,456
85,800 85,850	85,900	4,390 4,393	3,502 3,504	4,470 4,473	4,064 4,067	88,800 88,850	88,850 88,900	4,575 4,578	3,637 3,639	4,635 4,638	4,261 4,264	91,800 91,850	91,850 91,900	4,760 4,763	3,772 3,774	4,800 4,803	4,458 4,461
85,900	85,950	4,396	3,504	4,476	4,007	88,900	88,950	4,576	3,642	4,641	4,267	91,900	91,950	4,766	3,777	4,806	4,464
85,950	86,000	4,399	3,509	4,479	4,073	88,950	89,000	4,584	3,644	4,644	4,270	91,950	92,000	4,769	3,779	4,809	4,467
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86,050	86,100	4,404	3,513	4,484	4,078	89,050	89,100	4,589	3,648	4,649	4,275	92,050	92,100	4,774	3,783	4,814	4,472
86,100	86,150	4,407	3,516	4,487	4,081	89,100	89,150	4,592	3,651	4,652	4,278	92,100	92,150	4,777	3,786	4,817	4,475
86,150	86,200	4,410	3,518	4,490	4,084	89,150	89,200	4,595	3,653	4,655	4,281	92,150	92,200	4,780	3,788	4,820	4,478
86,200	86,250	4,412	3,520	4,492	4,086	89,200	89,250	4,597	3,655	4,657	4,283	92,200	92,250	4,782	3,790	4,822	4,480
86,250	86,300	4,415	3,522	4,495	4,089	89,250	89,300	4,600	3,657	4,660	4,286	92,250	92,300	4,785	3,792	4,825	4,483
86,300	86,350	4,418	3,525	4,498	4,007	89,300	89,350	4,603	3,660	4,663	4,289	92,300	92,350	4,788	3,795	4,828	4,486
86,350	86,400	4,421	3,523	4,501	4,095	89,350	89,400	4,606	3,662	4,666	4,292	92,350	92,400	4,791	3,797	4,831	4,489
86,400	86,450	4,423	3,529	4,503	4,097	89,400	89,450	4,608	3,664	4,668	4,294	92,400	92,450	4,793	3,799	4,833	4,491
86,450	86,500	4,426	3,531	4,506	4,100	89,450	89,500	4,611	3,666	4,671	4,297	92,450	92,500	4,796	3,801	4,836	4,494
86,500	86,550	4,449	3,534	4,509	4,135	89,500	89,550	4,614	3,669	4,674	4,300	92,500	92,550	4,799	3,804	4,839	4,497
86,550	86,600	4,452	3,534	4,512	4,138	89,550	89,600	4,617	3,671	4,677	4,303	92,550	92,600	4,802	3,804	4,842	4,500
86,600	86,650	4,454	3,538	4,514	4,140	89,600	89,650	4,619	3,673	4,679	4,305	92,600	92,650	4,804	3,808	4,844	4,502
86,650	86,700	4,457	3,540	4,517	4,143	89,650	89,700	4,622	3,675	4,682	4,308	92,650	92,700	4,807	3,810	4,847	4,505
86,700	86,750	4,460	3,543	4,520	4,146	89,700	89,750	4,625	3,678	4,685	4,311	92,700	92,750	4,810	3,813	4,850	4,508
86,750	86,800	4,463	3,545	4,523	4,149	89,750	89,800	4,628	3,680	4,688	4,314	92,750	92,800	4,813	3,815	4,853	4,511
86,800	86,850	4,465	3,547	4,525	4,151	89,800	89,850	4,630	3,682	4,690	4,314	92,730	92,850	4,815	3,817	4,855	4,511
86,850	86,900	4,468	3,549	4,528	4,154	89,850	89,900	4,633	3,684	4,693	4,319	92,850	92,900	4,818	3,819	4,858	4,516
86,900	86,950	4,471	3,552	4,531	4,157	89,900	89,950	4,636	3,687	4,696	4,322	92,900	92,950	4,821	3,822	4,861	4,519
86,950	87,000	4,474	3,554	4,534	4,160	89,950	90,000	4,639	3,689	4,699	4,325	92,950	93,000	4,824	3,824	4,864	4,522
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93,750 93,000 93	-	-					· ·	-						,				4,924
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9.3.50 9.3.50 4.845 3.840 4.883 4.541 96.300 96.305 0.008 4.019 5.048 4.738 99.300 99.305 5.196 4.427 5.213 4.93.409 93.509 93.60 93.50 5.196 4.427 5.213 4.93.409 93.509 93.60 93.50 5.196 4.427 5.214 4.93.409 93.60 93.60 93.50 5.196 4.427 5.214 4.93.409 93.60 93.60 93.50 5.196 4.427 5.214 4.93.409 93.60 93.60 93.50 5.196 4.427 5.214 4.93.409 93.60 93.60 5.196 4.928 93.60 93.60 93.50 93.50 5.201 4.437 5.214 4.93.409 93.60 93.60 5.201 4.437 5.214 4.93.409 93.60 93.60 5.201 4.437 5.214 4.93.409 93.60 93.60 5.201 4.437 5.214 4.93.409 93.60 93.6	93,200	93,250	4,837	3,835	4,877	4,535	96,200	96,250	5,002	4,014	5,042	4,732	99,200	99,250	5,187	4,424	5,207	4,929
9.3.40 9.3.46	93,250	93,300	4,840	3,837	4,880	4,538	96,250	96,300	5,005	4,017	5,045	4,735	99,250	99,300	5,190	4,427	5,210	4,932
93,469 93,669 4886 3844 4881 4884 4884 4884 4884 4884 4884	93,300	93,350	4,843	3,840	4,883	4,541	96,300	96,350	5,008	4,019	5,048	4,738	99,300	99,350	5,193	4,429	5,213	4,935
93,450 93,500 4851 8346 4,891 4559 96,500 95,500 5,001 4,005 5,005 4,746 99,450 95,00 5,201 4,487 5,212 4 4 93,550 93,500 4858 3,891 4,897 4,555 98,560 96,600 5,004 4,007 5,006 4,757 99,500 95,00 95	93,350	93,400	4,846	3,842	4,886	4,544	96,350	96,400	5,011	4,021	5,051	4,741	99,350	99,400	5,196	4,432	5,216	4,938
9.3,560 9.3,560 4.551 3.849 4.594 4.552 98,500 98,550 5.024 4.797 5.058 4.799 99,500 98,560 5.204 4.797 93,560 93,	93,400	93,450	4,848	3,844	4,888	4,546	96,400	96,450	5,013	4,023	5,053	4,743	99,400	99,450	5,198	4,434	5,218	4,940
9.3,560 9.3,560 4.951 3.849 4.984 4.552 96,500 96,505 5.020 4.074 5.025 4.792 99,500 98,560 5.004 4.987 3.851 4.989 4.557 96,500 96,650 5.024 4.075 5.024 4.757 99,500 98,650 5.024 4.074 5.024 4.075 5.024 4.024	93,450	93,500	4,851	3,846	4,891	4,549	96,450	96,500	5,016	4,026	5,056	4,746	99,450	99,500	5,201	4,437	5,221	4,943
9.4.569 9.3.600 9.3.600 4.887 3.881 4.997 4.551 6.650 96.600 96.600 5.004 4.075 5.004 4.787 99.500 99.600 5.207 4.487 5.227 4.99 9.300 93.700		00 550	4.054	2.040	4.004		00 500		F 020	4.072	F 0F0	4.740		00 550	E 204	4.400		4.047
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93.750 93.865 04.865 3.888 4.996 4.958 4.958 6.5750 96.805 05.805 0.898 1.000 4.760 99.700 99.750 5.215 4.495 5.255 4 93.800 93.856 1.000	-	-						-						,				4,951
93,780 93,800 4,881 3,800 4,919 4,510 5,750 98,800 96,800 4,081 8,073 4,763 99,800 98,800 5,223 4,497 5,228 4,89 5,380 33,850 4,910 4,871 3,865 96,900 5,084 4,088 5,073 4,765 99,800 99,850 5,220 4,497 5,228 4,89 5,380 99,800 38,950 4,000 4,879 3,800 4,919 4,971 4,971 99,850 99,950 5,222 4,595 5,224 4,910 4,911 5,091 4,911	-	-						-	l '					-				4,954
93,850 93,850 4873 3864 4973 4571 96,850 96,950 5055 4086 5.075 4.768 98,800 99,850 5.220 4.979 5.240 4 93,900 93,950 4873 3867 4976 4.574 96,850 97,000 5061 4.091 5.081 4.771 99,900 99,905 5.222 4.505 5.246 4 93,900 4.000 48.000 4.00	93,700	93,750	4,865	3,858	4,905	4,563	96,700	96,750	5,050	4,081	5,070	4,760	99,700	99,750	5,215	4,495	5,235	4,957
93,850 93,850 4873 3864 4973 4571 96,850 96,950 5055 4086 5.075 4.768 98,800 99,850 5.220 4.979 5.240 4 93,900 93,950 4873 3867 4976 4.574 96,850 97,000 5061 4.091 5.081 4.771 99,900 99,905 5.222 4.505 5.246 4 93,900 4.000 48.000 4.00	93,750	93,800	4,868	3,860	4,908	4,566	96,750	96,800	5,053	4,084	5,073	4,763	99,750	99,800	5,218	4,497	5,238	4,960
93,950 93,900 4,873 3,864 4,971 5,77 96,800 95,905 5,064 4,071 5,97 1,99,950 100,000 5,223 4,507 5,248 4 93,950 94,000 4,879 3,869 4,979 4,577 96,900 97,050 5,064 4,073 5,084 4,774 99,950 100,000 5,229 4,507 5,249 4,079 1,09,000 94,0														,				4,962
93,950 94,000 94,050 48,77 38,67 49,16 45,74 98,950 95,000 95,000 95,000 8,970 90,000 8,970 90,000 8,970 94,000 94,050 94,100 48,81 38,71 4,921 4,577 98,950 97,000 97,000 97,000 94,050 94,100	-	,						-						,	1			4,965
93,950   94,000   4,879   3,869   4,919   4,577   96,950   97,000   5,066   4,140   5,086   4,774   99,950   100,000   5,229   4,567   5,252   4,579   94,000   94,050   4,881   3,871   4,921   4,579   97,000   97,650   5,066   4,140   5,086   4,776   100,000   100,050   5,232   4,555   5,255   4,941   94,000   4,848   3,873   4,921   4,585   97,100   97,150   5,075   4,144   5,089   4,779   100,050   100,100   5,233   4,561   5,258   4,941   94,200   94,250   4,890   3,878   4,931   4,959   97,250   97,250   5,075   4,147   5,095   4,782   100,150   100,250   5,241   4,564   5,261   4,942   4,854   3,888   4,932   4,935   4,939   97,350   97,250   5,075   4,147   5,095   4,782   100,150   100,250   5,241   4,566   5,261   4,942   4,854   5,461   4,861   5,461   4,861	-						· '							,	1			4,968
\$94,000   \$4,500   \$4,881   \$3,871   \$4,921   \$4,579   \$7,900   \$7,500   \$5,066   \$4,140   \$5,086   \$4,779   \$100,000   \$10,005   \$5,232   \$4,555   \$5,255   \$4,941   \$4,940   \$4,150   \$4,150   \$4,140   \$5,086   \$4,779   \$100,100   \$10,050   \$5,238   \$4,561   \$5,255   \$4,941   \$4,940   \$4,450   \$4,140   \$4,		,					· ·	-						,	1			4,971
94,050   94,506   4,881   3,871   4,921   4,579   97,050   97,050   5,066   4,140   5,086   4,776   100,000   100,050   5,232   4,555   5,252   4,940   94,100   94,150   4,887   3,876   4,927   4,585   97,050   97,150   5,072   4,144   5,092   4,782   100,000   100,050   5,238   4,561   5,288   4,941   94,200   94,200   4,888   3,878   4,932   4,588   97,150   97,250   5,077   4,147   5,095   4,785   100,150   100,200   5,241   4,564   5,261   4,942   4,382   97,150   97,250   5,077   4,147   5,097   4,785   100,150   100,200   100,250   5,241   4,564   5,261   4,942   4,362   97,250   97,350   5,080   4,151   5,100   4,790   100,250   100,300   5,247   4,569   5,267   4,941   4,949   4,694   97,450   97,450   5,086   4,156   5,106   4,766   100,300   100,350   5,250   4,577   5,270   4,400   94,450   94,550   4,903   3,897   4,941   4,599   97,350   5,091   4,161   5,111   4,801   100,450   100,450   5,259   4,577   5,276   4,450   94,550   94,550   4,900   3,891   4,946   4,604   97,450   97,650   5,091   4,161   5,111   4,801   100,450   100,450   5,259   4,580   5,287   4,450   94,550   94,650   94,950   4,901   3,898   4,944   4,649   97,650   97,650   5,091   4,161   5,111   4,801   100,550   100,650   5,259   4,580   5,287   5,285   5,285   4,547   5,285   5,285   4,547   5,285   5,285   4,547   5,285   5,285   4,547   5,285   5,285   4,547   5,285   5,285   4,480			1,077	0,007	1,717	1,077			0,001	1,070	0,001	1,771			U,ZZ7	1,007	0,217	1,771
94,050   94,100   4884   3873   4924   4582   97,050   97,050   07,150   50,072   4144   50,089   4,779   100,050   100,105   5,238   4565   5,258   49,400   94,250   94,250   4,390   3,882   4,930   4,885   8,7150   87,250   5,077   4,147   5,095   4,785   100,150   100,250   5,244   4,564   5,261   49,4200   94,250   4,390   4,898   3,882   4,938   4,596   97,300   97,350   5,080   4,151   5,100   4,790   100,250   100,350   5,247   4,564   5,261   49,4300   94,350   4,498   3,887   4,941   4,599   97,350   97,300   5,080   4,151   5,100   4,790   100,350   100,350   5,253   4,571   5,273   4,445   94,350   94,400   4,913   3,887   4,941   4,640   4,971   3,987   4,149   5,097   4,149   5,097   4,149   5,097   4,149   4,	<b>\$94</b>	,000	ı				<b>\$97</b> ,	,000	ı				\$100	,000	1			
94,150   94,150   4,887   3,876   4,997   4,585   97,100   97,150   5,072   4,144   5,092   4,782   100,150   100,250   5,214   4,566   5,264   4,940   94,250   4,892   3,880   4,932   4,590   97,250   97,250   5,077   4,149   5,097   4,787   100,250   100,350   5,224   4,566   5,264   4,940   4,300   94,350   4,943   3,888   4,941   4,599   3,730   97,350   5,084   4,156   5,106   4,796   100,350   100,300   5,227   4,572   5,273   4,400   4,400   34,500   4,940   3,887   4,941   4,601   97,450   97,500   5,091   4,161   5,111   4,801   100,450   100,500   5,256   4,577   5,273   4,400   4,940   4,639   3,889   4,943   4,641   4,641   97,550   97,600   5,091   4,161   5,111   4,801   100,450   100,500   5,256   4,577   5,273   4,461   4,	94,000	94,050					97,000	97,050	5,066	4,140			100,000	100,050				4,973
94,200   94,200   4,890   3,878   4,930   4,588   4,930   4,590   37,200   97,250   5,077   4,147   5,095   4,785   100,200   100,200   5,241   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   5,264   4,566   4,938   4,949   4,659   4,650   5,064   4,156   5,106   4,796   100,350   100,300   5,253   4,577   5,273   4,940   4,450   94,500   94,550   4,938   4,943   4,601   97,400   97,450   5,088   4,158   5,108   4,798   100,400   100,450   5,253   4,577   5,273   4,940   4,640   94,640   4,940   4,639   4,949   4,639   97,550   5,094   4,210   5,111   4,801   100,500   100,500   5,259   4,580   5,279   4,580   5,279   4,640   94,660   94,650	94,050	94,100	4,884	3,873	4,924		97,050	97,100	5,069	4,142	5,089	4,779	100,050	100,100	5,235	4,558	5,255	4,976
94,250   94,390   4,995   3,880   4,992   4,995   4,	94,100	94,150		3,876	4,927	4,585	97,100	97,150		4,144	5,092	4,782	100,100	100,150	5,238	4,561	5,258	4,979
94,250   94,300   4,895   3,882   4,935   4,935   4,593   97,250   97,300   5,080   4,151   5,100   4,790   100,250   100,300   5,267   4,569   5,267   4,469   94,350   94,400   4,901   3,887   4,941   4,599   97,350   7,450   5,086   4,156   5,164   4,798   100,300   100,350   5,256   4,572   5,273   4,4450   94,450   94,500   94,550   94,950   4,945   4,640   97,450   97,500   5,091   4,161   5,111   4,801   100,450   100,505   5,262   4,679   5,279   4,460   4,450   94,500   94,550   94,650   4,912   3,896   4,954   4,644   97,550   97,500   5,097   4,210   5,117   4,807   100,550   100,650   5,265   4,672   5,286   5,94650   94,650   94,750   94,860   94,920   3,903   4,660   4,650   97,700   5,105   4,217   5,125   4,815   100,750   100,650   5,271   4,677   5,291   5,475   94,750   94,860   94,860   4,923   3,905   4,665   97,700   97,850   5,108   4,219   5,128   4,818   100,750   100,650   5,263   4,683   5,303   5,943   4,944   4,640   97,950   97,850   5,108   4,219   5,128   4,818   100,750   100,650   5,228   4,684   5,303   5,943   4,944   4,640   97,950   97,850   5,108   4,219   5,128   4,818   100,750   100,650   5,283   4,685   5,300   5,944,950   94,950	94,150	94,200	4,890	3,878	4,930		97,150	97,200	5,075	4,147	5,095	4,785	100,150	100,200	5,241	4,564	5,261	4,982
94,350   94,850   94,960   94,914   94,944   4,994   97,350   97,350   5,084   4,156   5,106   4,798   100,350   100,350   5,256   4,577   5,276   4,944   4,094   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,550   94,600   4,912   3,896   4,922   4,642   97,550   97,500   5,094   4,208   5,114   4,807   100,550   100,500   5,265   4,677   5,278   4,946   94,550   94,600   94,652   94,700   94,800   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   9	94,200	94,250	4,892	3,880	4,932	4,590	97,200	97,250	5,077	4,149	5,097	4,787	100,200	100,250	5,244	4,566	5,264	4,984
94,350   94,850   94,960   94,914   94,944   4,994   97,350   97,350   5,084   4,156   5,106   4,798   100,350   100,350   5,256   4,577   5,276   4,944   4,094   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,450   94,550   94,600   4,912   3,896   4,922   4,642   97,550   97,500   5,094   4,208   5,114   4,807   100,550   100,500   5,265   4,677   5,278   4,946   94,550   94,600   94,652   94,700   94,800   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   9	94 250	94 300	4 895	3 882	4 935	4 593	97 250	97 300	5.080	A 151	5 100	<b>4</b> 790	100 250	100 300	5 247	4 569	5 267	4,987
94,450   94,400   94,911   3,889   4,941   4,599   97,350   97,400   5,086   4,156   5,106   4,796   100,0450   5,256   4,577   5,276   4,940   94,450   94,550   4,906   3,891   4,946   4,604   97,450   97,500   5,091   4,161   5,111   4,801   100,450   100,500   5,259   4,580   5,279   4,801   94,550   94,600   4,912   3,896   4,952   4,642   97,550   97,600   5,097   4,212   5,117   4,807   4,907   4,917   3,900   4,957   4,647   97,650   97,650   5,099   4,212   5,119   4,809   100,650   100,650   5,265   4,677   5,291   5,9470   94,750   94,850   94,950   94,850   94,950   94,850   94,950   94,850   94,950   94,850   94,950   94	-	-						-						•				4,990
94,450   94,550   94,903   3,889   4,943   4,601   97,400   97,450   5,088   4,158   5,108   4,789   100,450   100,450   5,256   4,577   5,276   4,945   94,550   94,650   94,650   4,914   3,898   4,949   4,639   97,550   97,650   5,094   4,208   5,117   4,807   100,650   100,650   5,262   4,669   5,282   5,285   5,	-	-					· ·	-	l '									4,993
94,500   94,500   4,906   3,891   4,946   4,604   97,450   97,500   5,091   4,161   5,111   4,801   100,450   100,500   5,259   4,580   5,279   4,940   94,550   94,600   94,650   94,600   4,914   3,898   4,954   4,644   97,600   97,650   5,099   4,212   5,119   4,809   100,600   100,650   5,262   4,667   5,288   5,94,600   94,750   94,800   4,551   94,750   94,800   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,850   94,900   94,950   9	-	-						-	l '									4,995
94,500   94,550   4,909   3,894   4,949   4,639   97,500   97,550   5,094   4,208   5,114   4,804   100,500   100,550   5,262   4,669   5,282   5 94,600   94,650   94,650   94,650   4,650   4,971   3,390   4,957   4,647   4,647   97,650   97,650   5,097   4,210   5,117   4,807   100,550   100,600   5,265   4,672   5,288   4,674   5,288   5,94,650   94,700   94,750   4,917   3,390   4,957   4,647   97,650   97,700   5,102   4,215   5,122   4,812   100,650   100,700   5,271   4,677   5,291   5 94,750   94,800   94,850   4,925   3,907   4,965   4,658   97,800   97,850   5,110   4,222   5,130   4,820   100,800   100,850   5,227   4,683   5,300   5 94,850   94,850   94,950   4,945   3,917   4,661   97,900   97,850   5,113   4,224   5,133   4,823   100,850   100,800   100,850   5,228   4,688   5,300   5 94,950   49,500   49,500   49,34   3,914   4,974   4,664   97,950   89,000   5,119   4,229   5,139   4,829   100,950   100,900   5,286   4,676   5,300   5 94,950   95,500   95,050   4,934   3,914   4,974   4,669   88,050   88,100   5,124   4,276   5,141   4,831   4,100,000   100,000   5,289   4,694   5,300   5 95,000   95,050   4,947   3,922   4,985   4,677   88,000   88,050   5,124   4,276   5,141   4,831   4,100,000   101,050   5,298   4,694   5,300   5 95,000   4,934   3,914   4,974   4,669   88,050   88,100   5,124   4,279   5,144   4,831   4,100,000   101,050   5,298   4,694   5,300   5 95,000   4,956   3,932   4,985   4,675   88,100   5,124   4,279   5,144   4,831   4,100,000   101,050   5,298   4,694   5,302   5 95,000   95,550   4,947   3,922   4,985   4,677   88,200   88,200   5,124   4,279   5,144   4,831   4,101,000   101,050   5,298   4,694   5,332   5 95,000   4,956   3,932   4,985   4,677   88,200   88,200   5,132   4,286   5,152   4,842   101,200   101,100   5,295   4,699   5,312   5 95,200   95,550   4,947   3,925   4,987   4,680   88,350   88,400   88,550   5,144   4,293   5,164   4,851   4,801   4,101,000   101,050   5,316   4,705   5,321   5 95,500   95,500   4,964   3,393   4,983   4,984   4,884	-	-						-	l '					-				
94,600   94,600   4,912   3,896   4,952   4,642   97,550   97,600   5,097   4,212   5,117   4,807   100,650   100,650   5,266   4,674   5,288   5,94650   94,700   94,770   94,800   94,800   94,800   94,950	94,450	94,500	4,900	3,091	4,940	4,004	97,450	97,500	5,091	4,101	3,111	4,001	100,450	100,500	5,259	4,360	5,219	4,998
94,650   94,700   94,750   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,970   94,850   94,850   94,850   94,850   94,850   94,900   94,985   94,986   9	94,500	94,550		3,894	4,949	4,639	97,500	97,550	5,094	4,208	5,114	4,804	100,500	100,550	5,262	4,669	5,282	5,001
94,800   94,750   4,917   3,900   4,957   4,647   97,650   97,750   5,102   4,215   5,122   4,812   100,650   100,700   5,271   4,677   5,291   5   5,94,800   4,920   3,903   4,963   4,653   97,750   97,800   5,108   4,217   5,125   4,818   100,750   100,750   5,274   4,680   5,294   5   5   5,488   5   5,200   4,925   3,907   4,965   4,655   97,800   97,850   5,110   4,222   5,133   4,820   100,800   100,850   5,280   4,685   5,300   5   5,494   5   5   5,100   4,950   4,950   4,931   3,912   4,971   4,661   97,950   97,950   5,116   4,226   5,136   4,826   100,900   100,950   5,286   4,691   5,306   5   5   5   5,109   4,950   4,931   3,912   4,971   4,661   97,950   98,050   98,150   95,150   95,150   95,150   95,150   95,150   95,150   95,150   95,150   4,939   3,918   4,979   4,669   98,050   98,150   5,124   4,279   5,144   4,834   101,000   101,050   5,292   4,696   5,312   595,150   95,250	94,550	94,600	4,912	3,896	4,952	4,642	97,550	97,600	5,097	4,210	5,117	4,807	100,550	100,600	5,265	4,672	5,285	5,004
94,750   94,750   4,920   3,903   4,960   4,650   97,700   97,750   5,105   4,217   5,125   4,815   100,700   100,750   5,274   4,680   5,294   5,94,800   94,800   4,928   3,907   4,965   4,655   97,800   97,850   5,110   4,222   5,130   4,820   100,800   100,850   5,280   4,685   5,300   5,94,900   4,928   3,909   4,968   4,658   97,850   97,900   5,113   4,224   5,133   4,823   100,850   100,900   5,283   4,688   5,300   5,94,900   4,938   3,912   4,971   4,661   97,900   97,950   8,100   4,229   5,139   4,829   100,900   100,950   5,286   4,691   5,306   5,94,900   4,938   3,914   4,974   4,664   4,979   98,000   4,938   3,918   4,976   4,666   98,000   98,050   98,100   4,942   3,921   4,982   4,672   98,100   98,150   5,124   4,276   5,141   4,831   101,000   101,050   5,292   4,696   5,312   5,550   95,100   4,942   3,921   4,982   4,672   98,150   98,150   5,124   4,276   5,144   4,834   101,050   101,150   5,298   4,692   5,318   5,550   95,100   4,942   3,921   4,982   4,672   98,150   98,200   5,130   4,283   5,150   4,840   101,150   101,150   5,298   4,692   5,318   5,550   95,200   4,945   3,923   4,985   4,675   98,200   98,250   5,132   4,286   5,152   4,840   101,150   101,150   5,301   4,705   5,321   5,550   95,200   4,953   3,930   4,683   8,800   98,350   98,350   5,132   4,286   5,152   4,840   101,200   101,150   5,304   4,707   5,324   5,555   95,300   4,953   3,933   4,996   4,686   98,305   98,300   5,135   4,286   5,152   4,840   101,250   101,150   5,304   4,707   5,324   5,555   95,300   95,450   4,961   3,935   5,001   4,691   98,450   98,500   5,144   4,298   5,166   4,856   101,450   101,450   5,316   4,718   5,333   5,550   95,400   95,450   4,964   3,939   5,001   4,691   98,450   98,500   98,550   5,164   4,298   5,166   4,856   101,450   101,500   5,314   4,713   5,330   5,550   95,600   4,964   3,939   5,004   4,694   98,500   98,550   5,164   4,298   5,166   4,856   101,450   101,500   5,314   4,725   5,345   5,550   95,600   4,964   3,939   5,004   4,694   98,500   98,550	94,600	94,650	4,914	3,898	4,954	4,644	97,600	97,650	5,099	4,212	5,119	4,809	100,600	100,650	5,268	4,674	5,288	5,006
94,750         94,800         4,923         3,905         4,963         4,653         97,750         97,800         5,108         4,219         5,128         4,818         100,750         100,800         5,277         4,683         5,297         5           94,800         94,850         4,900         4,928         3,907         4,968         4,655         97,800         97,850         5,110         4,222         5,130         4,820         100,800         100,850         5,280         4,685         5,300         5           94,900         94,950         4,931         3,912         4,971         4,661         97,900         97,950         5,116         4,226         5,133         4,823         100,850         100,800         100,950         5,286         4,691         5,300         5         97,950         98,000         5,117         4,226         5,136         4,826         100,950         101,000         5,289         4,694         5,309         5         5,121         4,276         5,141         4,831         101,000         101,000         5,289         4,694         5,309         5         5,121         4,276         5,141         4,831         101,000         101,000         5,289         4,694	94,650	94,700	4,917	3,900	4,957	4,647	97,650	97,700	5,102	4,215	5,122	4,812	100,650	100,700	5,271	4,677	5,291	5,009
94,800   94,850   4,925   3,997   4,965   4,655   97,800   97,850   5,110   4,222   5,130   4,823   100,850   100,805   5,283   4,685   5,300   5,94,950   94,950   4,931   3,912   4,971   4,661   97,950   98,000   5,116   4,226   5,136   4,826   100,950   100,950   5,283   4,688   5,303   5,306   5,94,950   94,950   4,934   3,914   4,974   4,664   97,950   98,000   5,116   4,226   5,136   4,826   100,950   101,000   5,283   4,688   5,306   5,94,950   95,000   4,934   3,914   4,974   4,664   97,950   98,000   5,119   4,229   5,139   4,829   100,950   101,000   5,289   4,694   5,309   5,500   5,500   4,934   3,914   4,974   4,664   97,950   98,000   5,124   4,279   5,144   4,831   101,000   101,050   5,292   4,694   5,312   5,950   95,100   4,939   3,918   4,979   4,669   98,050   98,100   5,124   4,279   5,144   4,831   101,000   101,150   5,292   4,696   5,312   5,9510   95,100   4,942   3,921   4,982   4,672   98,100   98,150   5,127   4,281   5,147   4,837   101,100   101,150   5,298   4,697   5,318   5,95,200   5,200   4,947   3,923   4,987   4,677   98,200   98,200   5,138   4,283   5,155   4,842   101,200   101,250   5,301   4,705   5,321   5,95,200   5,530   4,953   3,930   4,993   4,688   98,300   98,350   5,138   4,290   5,138   4,845   101,250   101,200   5,301   4,705   5,321   5,95,300   95,350   4,953   3,930   4,993   4,688   98,300   98,350   5,138   4,290   5,138   4,845   101,250   101,300   5,301   4,713   5,330   5,95,400   95,450   4,953   3,931   4,998   4,688   98,300   98,350   5,144   4,293   5,164   4,851   101,350   101,400   5,313   4,716   5,333   5,95,450   95,500   4,961   3,935   5,001   4,691   98,450   98,500   5,146   4,298   5,166   4,861   101,450   101,550   5,344   4,718   5,335   5,550   95,600   4,961   3,935   5,014   4,099   88,600   98,650   5,154   4,298   5,166   4,861   101,550   101,600   5,345   4,727   5,345   5,550   95,600   4,967   3,941   5,007   4,699   98,650   98,750   5,160   4,355   5,160   4,965   101,650   101,650   5,366   4,746   5,366   5,560   4,7	94,700	94,750	4,920	3,903	4,960	4,650	97,700	97,750	5,105	4,217	5,125	4,815	100,700	100,750	5,274	4,680	5,294	5,012
94,800   94,850   4,925   3,997   4,965   4,655   97,800   97,850   5,110   4,222   5,130   4,823   100,850   100,805   5,283   4,685   5,300   5,94,950   94,950   4,931   3,912   4,971   4,661   97,950   98,000   5,116   4,226   5,136   4,826   100,950   100,950   5,283   4,688   5,303   5,306   5,94,950   94,950   4,934   3,914   4,974   4,664   97,950   98,000   5,116   4,226   5,136   4,826   100,950   101,000   5,283   4,688   5,306   5,94,950   95,000   4,934   3,914   4,974   4,664   97,950   98,000   5,119   4,229   5,139   4,829   100,950   101,000   5,289   4,694   5,309   5,500   5,500   4,934   3,914   4,974   4,664   97,950   98,000   5,124   4,279   5,144   4,831   101,000   101,050   5,292   4,694   5,312   5,950   95,100   4,939   3,918   4,979   4,669   98,050   98,100   5,124   4,279   5,144   4,831   101,000   101,150   5,292   4,696   5,312   5,9510   95,100   4,942   3,921   4,982   4,672   98,100   98,150   5,127   4,281   5,147   4,837   101,100   101,150   5,298   4,697   5,318   5,95,200   5,200   4,947   3,923   4,987   4,677   98,200   98,200   5,138   4,283   5,155   4,842   101,200   101,250   5,301   4,705   5,321   5,95,200   5,530   4,953   3,930   4,993   4,688   98,300   98,350   5,138   4,290   5,138   4,845   101,250   101,200   5,301   4,705   5,321   5,95,300   95,350   4,953   3,930   4,993   4,688   98,300   98,350   5,138   4,290   5,138   4,845   101,250   101,300   5,301   4,713   5,330   5,95,400   95,450   4,953   3,931   4,998   4,688   98,300   98,350   5,144   4,293   5,164   4,851   101,350   101,400   5,313   4,716   5,333   5,95,450   95,500   4,961   3,935   5,001   4,691   98,450   98,500   5,146   4,298   5,166   4,861   101,450   101,550   5,344   4,718   5,335   5,550   95,600   4,961   3,935   5,014   4,099   88,600   98,650   5,154   4,298   5,166   4,861   101,550   101,600   5,345   4,727   5,345   5,550   95,600   4,967   3,941   5,007   4,699   98,650   98,750   5,160   4,355   5,160   4,965   101,650   101,650   5,366   4,746   5,366   5,560   4,7	04.750	04 900	4 022	2 005	4.062	1 652	07 750	07 900	E 100	4 210	E 120	A 010	100 750	100 000	E 277	1 602	E 207	5,015
94,850   94,900   4,928   3,909   4,968   4,658   97,850   97,900   5,113   4,224   5,133   4,823   100,850   100,900   5,283   4,688   5,303   5 94,950   95,000   4,934   3,914   4,974   4,664   97,950   98,000   5,119   4,229   5,139   4,829   100,950   101,000   5,286   4,691   5,306   5 95,000   5,950   4,936   3,918   4,979   4,666   98,000   98,050   5,121   4,276   5,141   4,831   101,000   101,050   5,295   4,696   5,312   5 95,100   95,150   4,942   3,923   4,985   4,672   98,100   98,150   98,250   98,100   98,250   98,250   98,250   98,250   98,250   98,350   4,953   3,930   4,995   3,932   4,996   4,686   98,350   98,350   5,131   4,286   5,152   4,842   101,200   101,250   5,304   4,707   5,324   5 95,350   95,400   95,450   4,958   3,934   4,998   4,688   98,400   98,450   98,450   98,450   95,450   95,550   4,964   3,939   5,001   4,691   98,450   98,450   98,450   98,550   4,956   3,936   4,956   3,936   4,996   4,686   98,850   98,850   5,131   4,286   5,152   4,842   4,844   4,83	-	-												,				
94,900   94,950   4,931   3,912   4,971   4,661   97,900   97,950   5,116   4,226   5,136   4,826   100,950   101,000   5,288   4,691   5,306   5	-	-																5,017
\$95,000   \$95,000   \$4,934   \$3,914   \$4,974   \$4,664   \$97,950   \$98,000   \$5,119   \$4,229   \$5,139   \$4,829   \$100,950   \$101,000   \$5,289   \$4,694   \$5,309   \$5,000   \$95,050   \$95,050   \$4,936   \$3,916   \$4,976   \$4,666   \$80,050   \$8,100   \$5,121   \$4,276   \$5,141   \$4,831   \$101,000   \$101,105   \$5,292   \$4,696   \$5,315   \$5,950   \$95,150   \$4,942   \$3,921   \$4,982   \$4,672   \$98,100   \$98,150   \$5,127   \$4,281   \$5,147   \$4,837   \$101,000   \$101,105   \$5,295   \$4,699   \$5,315   \$5,951,100   \$5,150   \$4,942   \$3,921   \$4,982   \$4,672   \$98,100   \$98,150   \$5,127   \$4,281   \$5,147   \$4,837   \$101,100   \$101,150   \$5,298   \$4,072   \$5,318   \$5,95,200   \$95,250   \$4,947   \$3,923   \$4,985   \$4,675   \$98,200   \$98,250   \$8,350   \$8,250	-	-																5,020
\$95,000																		5,023
95,000         95,050         4,936         3,916         4,976         4,666         98,000         98,050         5,121         4,276         5,141         4,831         101,000         101,050         5,292         4,696         5,312         5           95,050         95,100         4,934         3,918         4,979         4,669         98,050         98,150         5,124         4,279         5,144         4,831         101,050         101,100         5,292         4,696         5,312         5           95,100         95,150         4,942         3,921         4,982         4,672         98,150         98,200         5,130         4,281         5,147         4,837         101,100         101,150         5,298         4,702         5,318         5           95,200         95,250         4,947         3,925         4,987         4,677         98,200         98,250         5,132         4,286         5,152         4,842         101,200         101,250         5,304         4,707         5,324         5           95,250         95,300         4,953         3,930         4,683         98,300         98,350         5,138         4,290         5,158         4,848         101,250			4,734	3,714	4,7/4	4,004		-	5,119	4,229	5,139	4,629			3,289	4,094	5,309	5,026
95,050         95,100         4,939         3,918         4,979         4,669         98,050         98,100         5,124         4,279         5,144         4,834         101,050         101,100         5,295         4,699         5,315         5           95,100         95,150         4,942         3,921         4,982         4,675         98,150         98,200         5,130         4,283         5,150         4,840         101,150         101,150         5,298         4,702         5,318         5           95,200         95,250         4,947         3,925         4,887         4,677         98,200         98,250         5,132         4,286         5,152         4,840         101,150         101,250         5,304         4,707         5,321         5           95,200         95,350         4,953         3,930         4,683         98,350         98,350         5,138         4,290         5,155         4,848         101,250         101,300         5,371         4,710         5,327         5           95,350         95,350         4,958         3,934         4,988         4,688         98,450         98,450         98,450         5,141         4,293         5,166         4,861	<b>\$95</b>							,000						•	,			
95,100         95,150         4,942         3,921         4,982         4,672         98,100         98,150         5,127         4,281         5,147         4,837         101,100         101,150         5,298         4,702         5,318         5           95,150         95,200         95,250         4,947         3,925         4,987         4,677         98,200         98,250         5,132         4,286         5,152         4,840         101,150         101,200         5,301         4,705         5,321         5           95,250         95,300         4,953         3,927         4,990         4,680         98,250         98,300         5,135         4,288         5,155         4,845         101,250         101,300         5,310         4,710         5,327         5           95,350         95,350         4,953         3,930         4,993         4,680         98,350         98,400         5,141         4,293         5,161         4,881         101,300         101,350         5,310         4,713         5,330         5           95,450         95,450         4,964         3,930         4,681         98,350         98,450         98,500         5,146         4,298         5,161																		5,028
95,150         95,200         4,945         3,923         4,985         4,675         98,150         98,200         5,130         4,283         5,150         4,840         101,150         101,200         5,301         4,705         5,321         5           95,250         95,300         4,970         3,927         4,990         4,680         98,250         98,300         5,135         4,288         5,155         4,845         101,200         101,200         5,304         4,707         5,324         5           95,300         95,350         4,953         3,930         4,993         4,683         98,300         98,350         5,138         4,290         5,158         4,848         101,300         101,300         5,307         4,710         5,331         5,330         5           95,350         95,400         4,956         3,932         4,996         4,688         98,400         98,450         5,141         4,293         5,161         4,851         101,300         101,350         5,310         4,713         5,330         5           95,400         95,450         4,961         3,936         5,001         4,691         98,450         98,500         5,144         4,298         5,163	-	-																5,031
95,200         95,250         4,947         3,925         4,987         4,677         98,200         98,250         5,132         4,286         5,152         4,842         101,200         101,250         5,304         4,707         5,324         5           95,250         95,300         4,950         3,927         4,990         4,680         98,350         5,135         4,288         5,155         4,845         101,250         101,300         5,307         4,710         5,327         5           95,300         95,350         4,953         3,930         4,993         4,683         98,300         98,350         5,138         4,290         5,158         4,848         101,300         101,350         5,310         4,713         5,330         5           95,350         95,400         4,958         3,934         4,998         4,688         98,400         98,450         5,143         4,295         5,163         4,851         101,400         101,450         5,316         4,718         5,336         5           95,450         95,500         4,961         3,936         5,001         4,691         98,500         98,500         5,164         4,298         5,166         4,851         101,450	-							-										5,034
95,250         95,300         4,950         3,927         4,990         4,680         98,250         98,300         5,135         4,288         5,155         4,845         101,250         101,300         5,307         4,710         5,327         5           95,300         95,350         4,953         3,930         4,993         4,683         98,300         98,350         5,138         4,290         5,158         4,848         101,300         101,350         5,310         4,713         5,330         5           95,350         95,400         4,956         3,932         4,998         4,686         98,350         98,400         5,141         4,293         5,163         4,851         101,350         101,400         5,313         4,716         5,333         5           95,400         95,450         4,961         3,936         5,001         4,691         98,450         98,500         5,146         4,298         5,166         4,856         101,450         101,450         5,316         4,718         5,336         5           95,500         95,500         4,964         3,939         5,004         4,691         98,500         98,550         5,149         4,345         5,169         4,891		,						-										5,037
95,300         95,350         4,953         3,930         4,993         4,683         98,300         98,350         5,138         4,290         5,158         4,848         101,300         101,350         5,310         4,713         5,330         5           95,350         95,400         95,450         4,958         3,934         4,998         4,688         98,400         98,450         5,143         4,295         5,163         4,851         101,400         101,450         5,316         4,718         5,336         5           95,450         95,500         4,961         3,936         5,001         4,691         98,450         98,450         98,500         5,146         4,298         5,166         4,851         101,400         101,450         5,316         4,718         5,336         5           95,500         95,500         4,964         3,939         5,004         4,694         98,500         98,550         5,149         4,345         5,166         4,891         101,500         101,550         5,342         4,721         5,332         5           95,600         95,650         4,969         3,943         5,007         4,697         98,550         98,600         98,550         5,152	95,200	95,250	4,947	3,925	4,987	4,677	98,200	98,250	5,132	4,286	5,152	4,842	101,200	101,250	5,304	4,707	5,324	5,039
95,300         95,350         4,953         3,930         4,993         4,683         98,300         98,350         5,138         4,290         5,158         4,848         101,300         101,350         5,310         4,713         5,330         5           95,350         95,400         95,450         4,958         3,934         4,998         4,688         98,400         98,450         5,143         4,295         5,163         4,851         101,400         101,450         5,316         4,718         5,336         5           95,450         95,500         4,961         3,936         5,001         4,691         98,450         98,450         98,500         5,146         4,298         5,166         4,851         101,400         101,450         5,316         4,718         5,336         5           95,500         95,500         4,964         3,939         5,004         4,694         98,500         98,550         5,149         4,345         5,166         4,891         101,500         101,550         5,342         4,721         5,332         5           95,600         95,650         4,969         3,943         5,007         4,697         98,550         98,600         98,550         5,152	95,250	95.300	4.950	3.927	4.990	4.680	98.250	98.300	5.135	4.288	5.155	4.845	101.250	101.300	5.307	4.710	5.327	5,042
95,350         95,400         4,956         3,932         4,996         4,686         98,350         98,400         5,141         4,293         5,161         4,851         101,350         101,400         5,313         4,716         5,333         5           95,400         95,450         4,958         3,934         4,998         4,688         98,400         98,450         5,143         4,295         5,163         4,853         101,400         101,450         5,316         4,718         5,336         5           95,500         95,500         4,961         3,936         5,001         4,691         98,500         98,500         5,146         4,298         5,166         4,856         101,450         101,500         5,319         4,721         5,336         5           95,500         95,550         4,964         3,939         5,004         4,697         98,500         98,550         5,149         4,345         5,169         4,891         101,500         101,550         5,342         4,721         5,332         5           95,600         95,650         4,969         3,943         5,007         4,697         98,500         98,650         5,154         4,350         5,174         4,896																		5,042
95,400         95,450         4,958         3,934         4,998         4,688         98,400         98,450         5,143         4,295         5,163         4,853         101,400         101,450         5,316         4,718         5,336         5           95,450         95,500         4,961         3,936         5,001         4,691         98,450         98,500         5,146         4,298         5,166         4,856         101,450         101,500         5,316         4,718         5,336         5           95,500         95,550         4,964         3,939         5,004         4,694         98,500         98,550         5,149         4,345         5,169         4,891         101,500         101,550         5,342         4,724         5,342         5,345         5           95,500         95,650         4,969         3,943         5,007         4,697         98,550         98,600         98,650         5,154         4,345         5,174         4,894         101,550         101,600         5,348         4,727         5,348         5           95,650         95,700         4,972         3,945         5,012         4,702         98,650         98,700         5,157         4,352																		5,043
95,450         95,500         4,961         3,936         5,001         4,691         98,450         98,500         5,146         4,298         5,166         4,856         101,450         101,500         5,319         4,721         5,339         5           95,500         95,550         4,964         3,939         5,004         4,694         98,500         98,550         5,149         4,345         5,169         4,891         101,500         101,550         5,342         4,724         5,342         5           95,550         95,600         4,967         3,941         5,007         4,697         98,550         98,600         5,152         4,348         5,172         4,894         101,550         101,600         5,345         4,727         5,345         5           95,600         95,650         4,969         3,943         5,009         4,699         98,600         98,650         5,154         4,350         5,174         4,896         101,600         101,650         5,348         4,727         5,348         5           95,650         95,700         4,972         3,948         5,015         4,702         98,650         98,700         95,157         4,355         5,180         4,902																		5,050
95,500         95,550         4,964         3,939         5,004         4,694         98,500         98,550         5,149         4,345         5,169         4,891         101,500         101,550         5,342         4,724         5,342         5           95,550         95,600         4,967         3,941         5,007         4,697         98,550         98,600         5,152         4,348         5,172         4,894         101,550         101,600         5,345         4,727         5,345         5           95,600         95,650         4,969         3,943         5,009         4,699         98,600         98,650         5,154         4,350         5,174         4,896         101,600         101,650         5,348         4,729         5,348         5           95,650         95,700         4,972         3,945         5,012         4,702         98,650         98,700         5,157         4,352         5,177         4,899         101,650         101,600         5,351         4,732         5,351         5           95,700         95,750         4,975         3,948         5,015         4,705         98,700         98,750         5,160         4,355         5,180         4,902								-										5,053
95,550         95,600         4,967         3,941         5,007         4,697         98,550         98,600         5,152         4,348         5,172         4,894         101,550         101,600         5,345         4,727         5,345         5           95,600         95,650         4,969         3,943         5,009         4,699         98,600         98,650         5,154         4,350         5,174         4,896         101,600         101,650         5,348         4,729         5,348         5           95,650         95,700         4,972         3,945         5,012         4,702         98,650         98,700         5,157         4,352         5,177         4,899         101,650         101,700         5,351         4,732         5,351         5           95,750         95,800         4,978         3,948         5,015         4,705         98,700         98,750         5,160         4,355         5,180         4,902         101,700         101,750         5,354         4,735         5,354         5           95,750         95,800         4,978         3,950         5,018         4,708         98,750         98,800         5,163         4,357         5,183         4,905																		
95,600         95,650         4,969         3,943         5,009         4,699         98,600         98,650         5,154         4,350         5,174         4,896         101,600         101,650         5,348         4,729         5,348         5           95,650         95,700         95,750         4,972         3,948         5,015         4,705         98,700         98,750         5,157         4,352         5,177         4,899         101,650         101,700         5,351         4,732         5,351         5           95,750         95,800         4,978         3,948         5,015         4,705         98,700         98,750         5,160         4,355         5,180         4,902         101,750         101,750         5,354         4,735         5,354         5           95,750         95,800         4,978         3,950         5,018         4,708         98,750         98,800         5,163         4,357         5,183         4,905         101,750         101,800         5,357         4,738         5,357         5           95,800         95,850         4,980         3,952         5,020         4,710         98,800         98,850         5,165         4,360         5,185																		5,056
95,650         95,700         4,972         3,945         5,012         4,702         98,650         98,700         5,157         4,352         5,177         4,899         101,650         101,700         5,351         4,732         5,351         5           95,750         95,800         4,978         3,950         5,018         4,708         98,750         98,800         5,163         4,355         5,180         4,902         101,700         101,750         5,354         4,735         5,354         5           95,750         95,800         4,978         3,950         5,018         4,708         98,750         98,800         5,163         4,357         5,183         4,905         101,750         101,800         5,357         4,738         5,357         5           95,800         95,850         4,980         3,952         5,020         4,710         98,800         98,850         5,165         4,360         5,185         4,907         101,800         101,850         5,360         4,740         5,360         5           95,850         95,900         4,983         3,954         5,023         4,713         98,850         98,900         5,168         4,362         5,188         4,910		-																5,059
95,700         95,750         4,975         3,948         5,015         4,705         98,700         98,750         5,160         4,355         5,180         4,902         101,700         101,750         5,354         4,735         5,354         5           95,750         95,800         4,978         3,950         5,018         4,708         98,750         98,800         5,163         4,357         5,183         4,905         101,750         101,800         5,357         4,738         5,357         5           95,800         95,850         4,980         3,952         5,020         4,710         98,800         98,850         5,165         4,360         5,185         4,907         101,800         101,850         5,360         4,740         5,360         5           95,850         95,900         4,983         3,954         5,023         4,713         98,850         98,900         5,168         4,362         5,188         4,910         101,850         101,900         5,363         4,743         5,363         5           95,900         95,950         4,986         3,957         5,026         4,716         98,900         98,950         5,171         4,364         5,191         4,913								-							1			5,061
95,750         95,800         4,978         3,950         5,018         4,708         98,750         98,800         5,163         4,357         5,183         4,905         101,750         101,800         5,357         4,738         5,357         5           95,800         95,850         4,980         3,952         5,020         4,710         98,800         98,850         5,165         4,360         5,185         4,907         101,800         101,850         5,360         4,740         5,360         5           95,850         95,900         4,983         3,954         5,023         4,713         98,850         98,900         5,168         4,362         5,188         4,910         101,850         101,900         5,363         4,743         5,363         5           95,900         95,950         4,986         3,957         5,026         4,716         98,900         98,950         5,171         4,364         5,191         4,913         101,900         101,950         5,366         4,746         5,366         5								-							1			5,064
95,800         95,850         4,980         3,952         5,020         4,710         98,800         98,850         5,165         4,360         5,185         4,907         101,800         101,850         5,360         4,740         5,360         5           95,850         95,900         4,983         3,954         5,023         4,713         98,850         98,900         5,168         4,362         5,188         4,910         101,850         101,900         5,363         4,743         5,363         5           95,900         95,950         4,986         3,957         5,026         4,716         98,900         98,950         5,171         4,364         5,191         4,913         101,900         101,950         5,366         4,746         5,366         5	95,700	95,750	4,975	3,948	5,015	4,705	98,700	98,750	5,160	4,355	5,180	4,902	101,700	101,750	5,354	4,735	5,354	5,067
95,800         95,850         4,980         3,952         5,020         4,710         98,800         98,850         5,165         4,360         5,185         4,907         101,800         101,850         5,360         4,740         5,360         5           95,850         95,900         4,983         3,954         5,023         4,713         98,850         98,900         5,168         4,362         5,188         4,910         101,850         101,900         5,363         4,743         5,363         5           95,900         95,950         4,986         3,957         5,026         4,716         98,900         98,950         5,171         4,364         5,191         4,913         101,900         101,950         5,366         4,746         5,366         5	95.750	95 800	4 978	3 950	5 018	4 708	98 750	98 800	5 163	4 357	5 183	4 905	101 750	101 800	5 357	4 738	5 357	5,070
95,850         95,900         4,983         3,954         5,023         4,713         98,850         98,900         5,168         4,362         5,188         4,910         101,850         101,900         5,363         4,743         5,363         5           95,900         95,950         4,986         3,957         5,026         4,716         98,900         98,950         5,171         4,364         5,191         4,913         101,900         101,950         5,366         4,746         5,366         5																		5,070
<b>95,900 95,950 4</b> ,986 3,957 5,026 4,716 <b>98,900 98,950 5,171</b> 4,364 5,191 4,913 <b>101,900 101,950 5,366</b> 4,746 5,366 5		-																5,072
																		5,073
ל 4,747 ל <sub>1,7</sub> 07 בסל <sub>ו</sub> ס <b>ו טוטו, און דור און און און און אול 1,707 לול 1,707 לול, און און סוטו, און און סוטו, און און סוטו, און און סוטו, און סוטו, און און און און און און און און און און</b>	-																	
	-		<u> </u>												1			5,081
* This column is also used by a qualifying widow(er).  If your Connecticut adjusted gross income is more than \$102,000, visit www.ct.gov/DRS and so For Individuals to use the Income Tax Calculator, 2014 Connecticut Income Tax Tables posted	This colu	ımn is also	used by a	qualifying	g widow(e	er).					-					_		

<sup>\*\*</sup> Form CT-1040 - Line 5; Form CT1040NR/PY - Line 7

If your Connecticut adjusted gross income is more than \$102,000, visit www.ct.gov/DRS and select For Individuals to use the Income Tax Calculator, 2014 Connecticut Income Tax Tables posted for income greater than \$102,000 but less than \$554,000, or Tax Calculation Schedule. If you calculate your tax manually, using the tax calculator on the DRS website will ensure your tax calculation is correct.

# Tax Calculation Schedule





1. Enter Connecticut adjusted gross income (AGI) from Form CT-1040NR/PY, Line 7. *	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. Enter amount from Table B, Initial Tax Calculation.	4.	00
5. Enter amount from Table C, 3% Tax Rate Phase-Out Add-Back. If zero, enter "0."	5.	00
6. Enter the 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. <b>Connecticut Income Tax:</b> Subtract Line 9 from Line 7. Enter here and on Form CT-1040NR/PY, Line 8.	10.	00

<sup>\*</sup> Form CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut adjusted gross income.

## **Table A - Personal Exemptions**

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3.

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 lified Widov		Married	Filing Sep	arately	Head	Head of Household			
Connec	cticut AGI		Connec	ticut AGI		Connect	ticut AGI		Connect	ticut AGI			
More Than	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	\$29,000	\$14,500	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000		
\$29,000	\$30,000	\$13,500	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000		
\$30,000	\$31,000	\$12,500	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000		
\$31,000	\$32,000	\$11,500	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000		
\$32,000	\$33,000	\$10,500	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000		
\$33,000	\$34,000	\$ 9,500	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000		
\$34,000	\$35,000	\$ 8,500	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000		
\$35,000	\$36,000	\$ 7,500	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000		
\$36,000	\$37,000	\$ 6,500	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000		
\$37,000	\$38,000	\$ 5,500	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000		
\$38,000	\$39,000	\$ 4,500	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000		
\$39,000	\$40,000	\$ 3,500	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000		
\$40,000	\$41,000	\$ 2,500	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000		
\$41,000	\$42,000	\$ 1,500	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000		
\$42,000	\$43,000	\$ 500	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000		
\$43,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000		
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000		
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000		
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000		
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0		
			\$67,000	\$68,000	\$ 4,000								
			\$68,000	\$69,000	\$ 3,000								
			\$69,000	\$70,000	\$ 2,000								
			\$70,000	\$71,000	\$ 1,000								
			\$71,000	and up	\$ 0								

#### Table B - Initial Tax Calculation

Enter the initial tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5.

Complete **all** lines of the *Tax Calculation Schedule* on Page 49 to correctly calculate your 2014 Connecticut income tax. Use the filing status shown on the front of your return.



Single o	or Married	d Filing	Separately
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If the amount on line 3 of the Tax Calculation S	Schedule is:	
Less than or equal to:	\$ 10,000	3.00%
More than \$10,000, but less than or equal to	\$ 50,000	\$300 plus 5.0% of the excess over \$10,000
More than \$50,000, but less than or equal to	\$100,000	\$2,300 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to	\$200,000	\$5,050 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to	\$250,000	\$11,050 plus 6.5% of the excess over \$200,000
More than \$250,000		\$14,300 plus 6.7% of the excess over \$250,000

■ Enter result on Tax Calculation Schedule, Line 4 (on Page 49) and continue to Line 5. ▶

#### **Single or Married Filing 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 \$525,000 - \$250,000 = \$275,000 \$3,000 X .05 = \$150 \$275,000 x .067 = \$18,425 \$300 + \$150 = \$450 \$14,300 + \$18,425 = \$32,725

### Married Filing Jointly/Qualifying Widow(er)

If the amount on line 3 of the Tax Calculation Schedule is:

Less than or equal to:	\$ 20,000	3.00%
More than \$20,000, but less than or equal to	\$100,000	\$600 plus 5.0% of the excess over \$20,000
More than \$100,000, but less than or equal to	\$200,000	\$4,600 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to	\$400,000	\$10,100 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to	\$500,000	\$22,100 plus 6.5% of the excess over \$400,000
More than \$500,000		\$28,600 plus 6.7% of the excess over \$500,000

■ Enter result on Tax Calculation Schedule, Line 4 (on Page 49) and continue to Line 5. ▶

#### Married Filing Jointly/Qualifying Widow(er) Examples:

Line 3 is \$22,500, Line 4 is \$725 Line 3 is \$1,100,000, Line 4 is \$68,800

\$22,500 - \$20,000 = \$2,500 \$1,100,000 - \$500,000 = \$600,000 \$2,500 x .05 = \$125 \$600,000 x .067 = \$40,200 \$600 + \$125 = \$725 \$28,600 + \$40,200 = \$68,800

### **Head of Household**

If the amount on line 3 of the Tax Calculation Schedule is:

Less than or equal to:	\$ 16,000	3.00%
More than \$16,000, but less than or equal to	\$ 80,000	\$480 plus 5.0% of the excess over \$16,000
More than \$80,000, but less than or equal to		•
More than \$160,000, but less than or equal to		•
•		\$17,680 plus 6.5% of the excess over \$320,000
•		\$22,880 plus 6.7% of the excess over \$400,000

Enter result on Tax Calculation Schedule, Line 4 (on Page 49) and continue to Line 5.

#### **Head of Household Examples:**

Line 3 is \$20,000, Line 4 is \$680 Line 3 is \$825,000, Line 4 is \$51,355

 \$20,000 - \$16,000
 =
 \$4,000
 \$825,000 - \$400,000
 =
 \$425,000

 \$4,000 x .05
 =
 \$200
 \$425,000 x .067
 =
 \$28,475

 \$480 + \$200
 =
 \$680
 \$22,880 + \$28,475
 =
 \$51,355

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

Enter the phase-out amount on the Tax Calculation Schedule, Line 5 and continue to 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 phase-out level and the additional amount of tax you are required to include in your tax calculation.

	Single		I	d Filing Joi lified Widov	•	Married	Filing Sep	arately	Head	hold	
Connec	ticut AGI		Connecticut AGI			Connec	ticut AGI		Connec		
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 and continue to Line 7.

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	\$ 0
\$200,000	\$205,000	\$ 75	\$400,000	\$410,000	\$ 150	\$320,000	\$328,000	\$ 120
\$205,000	\$210,000	\$ 150	\$410,000	\$420,000	\$ 300	\$328,000	\$336,000	\$ 240
\$210,000	\$215,000	\$ 225	\$420,000	\$430,000	\$ 450	\$336,000	\$344,000	\$ 360
\$215,000	\$220,000	\$ 300	\$430,000	\$440,000	\$ 600	\$344,000	\$352,000	\$ 480
\$220,000	\$225,000	\$ 375	\$440,000	\$450,000	\$ 750	\$352,000	\$360,000	\$ 600
\$225,000	\$230,000	\$ 450	\$450,000	\$460,000	\$ 900	\$360,000	\$368,000	\$ 720
\$230,000	\$235,000	\$ 525	\$460,000	\$470,000	\$1,050	\$368,000	\$376,000	\$ 840
\$235,000	\$240,000	\$ 600	\$470,000	\$480,000	\$1,200	\$376,000	\$384,000	\$ 960
\$240,000	\$245,000	\$ 675	\$480,000	\$490,000	\$1,350	\$384,000	\$392,000	\$1,080
\$245,000	\$250,000	\$ 750	\$490,000	\$500,000	\$1,500	\$392,000	\$400,000	\$1,200
\$250,000	\$255,000	\$ 825	\$500,000	\$510,000	\$1,650	\$400,000	\$408,000	\$1,320
\$255,000	\$260,000	\$ 900	\$510,000	\$520,000	\$1,800	\$408,000	\$416,000	\$1,440
\$260,000	\$265,000	\$ 975	\$520,000	\$530,000	\$1,950	\$416,000	\$424,000	\$1,560
\$265,000	\$270,000	\$1,050	\$530,000	\$540,000	\$2,100	\$424,000	\$432,000	\$1,680
\$270,000	\$275,000	\$1,125	\$540,000	\$550,000	\$2,250	\$432,000	\$440,000	\$1,800
\$275,000	\$280,000	\$1,200	\$550,000	\$560,000	\$2,400	\$440,000	\$448,000	\$1,920
\$280,000	\$285,000	\$1,275	\$560,000	\$570,000	\$2,550	\$448,000	\$456,000	\$2,040
\$285,000	\$290,000	\$1,350	\$570,000	\$580,000	\$2,700	\$456,000	\$464,000	\$2,160
\$290,000	\$295,000	\$1,425	\$580,000	\$590,000	\$2,850	\$464,000	\$472,000	\$2,280
\$295,000	\$300,000	\$1,500	\$590,000	\$600,000	\$3,000	\$472,000	\$480,000	\$2,400
\$300,000	\$305,000	\$1,575	\$600,000	\$610,000	\$3,150	\$480,000	\$488,000	\$2,520
\$305,000	\$310,000	\$1,650	\$610,000	\$620,000	\$3,300	\$488,000	\$496,000	\$2,640
\$310,000	\$315,000	\$1,725	\$620,000	\$630,000	\$3,450	\$496,000	\$504,000	\$2,760
\$315,000	\$320,000	\$1,800	\$630,000	\$640,000	\$3,600	\$504,000	\$512,000	\$2,880
\$320,000	\$325,000	\$1,875	\$640,000	\$650,000	\$3,750	\$512,000	\$520,000	\$3,000
\$325,000	\$330,000	\$1,950	\$650,000	\$660,000	\$3,900	\$520,000	\$528,000	\$3,120
\$330,000	\$335,000	\$2,025	\$660,000	\$670,000	\$4,050	\$528,000	\$536,000	\$3,240
\$335,000	\$340,000	\$2,100	\$670,000	\$680,000	\$4,200	\$536,000	\$544,000	\$3,360
\$340,000	\$345,000	\$2,175	\$680,000	\$690,000	\$4,350	\$544,000	\$552,000	\$3,480
\$345,000	and up	\$2,250	\$690,000	and up	\$4,500	\$552,000	and up	\$3,600

### **Table E - Personal Tax Credits**

Enter the decimal amount on the Tax Calculation Schedule, Line 8 and continue to Line 9.

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		1	d Filing Joir lified Widow	•	Married	Filing Sepa	arately	Head of Household			
Connec	ticut AGI		Connec	ticut AGI		Connect	ticut AGI		Connec	ticut AGI		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	
\$14,500	\$18,100	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	
\$18,100	\$18,600	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	
\$18,600	\$19,100	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	
\$19,100	\$19,600	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	
\$19,600	\$20,100	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	
\$20,100	\$20,600	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	
\$20,600	\$21,100	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	
\$21,100	\$21,600	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	
\$21,600	\$24,200	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	
\$24,200	\$24,700	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	
\$24,700	\$25,200	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	
\$25,200	\$25,700	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	
\$25,700	\$30,200	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	
\$30,200	\$30,700	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	
\$30,700	\$31,200	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	
\$31,200	\$31,700	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	
\$31,700	\$32,200	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	
\$32,200	\$58,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	
\$58,000	\$58,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	
\$58,500	\$59,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	
\$59,000	\$59,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	
\$59,500	\$60,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	
\$60,000	\$60,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	
\$60,500	\$61,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04	
\$61,000	\$61,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03	
\$61,500	\$62,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02	
\$62,000	\$62,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01	
\$62,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00	

# **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 **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return, Schedule 4*, Line 63. **Your contribution is irrevocable.** To contribute directly, send your contribution to the address shown below.

Designated Charity:		Mailing Address:	Make checks payable to:	
Aids Research Education Fund	Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS).	Department of Public Health - HIV Prevention Program MS #11APV PO Box 340308 Hartford CT 06134-0308	Treasurer, State of Connecticut/AIDS Fund	
Breast Cancer Research and Education Fund	Assists research, education, and community service programs related to breast cancer.	Department of Public Health - Community Health and Prevention Section MS #11 CCS PO Box 340308 Hartford CT 06134-0308	Treasurer, State of Connecticut/Breast Cancer Fund	
CHET Baby Scholars Fund	Provides contributions of up to \$250 for CHET college savings accounts opened for children under age one or newly adopted.	Office of the State Treasurer CHET, 7th Floor 55 Elm Street Hartford, CT 06106	Treasurer, State of Connecticut/CHET Baby Scholars	
Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Department of Energy & Environmental Protection Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	DEEP-Endangered Species/ Wildlife Fund	
Military Relief Fund	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military service creates family financial hardship.	Military Department, Military Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795	Treasurer, State of Connecticut/Military Relief Fund	
Organ Transplant Fund	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	Commissioner of Social Services/Organ Transplant Fund	
Safety Net Services Fund	Protects the children of families who are no longer eligible for public assistance benefits.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	Commissioner of Social Services/Safety Net Fund	

# TAXPAYER SERVICE CENTER (TSC)

Most Connecticut taxpayers can now electronically file through the DRS electronic Taxpayer Service Center (*TSC-IND*). The *TSC-IND* allows you to:

- File your Connecticut nonresident and part-year resident income tax return;
- File a Schedule CT-CHET;
- File a Connecticut extension request; and
- Make online payments of estimated tax or income tax bills.

In addition, the *TSC-IND* has expanded options including the ability to:

- Check the status of your income tax refund;
- View account period details;
- View returns filed in the *TSC*:
- View/cancel scheduled payments made in the *TSC*; and
- View processed payments.



TSC Website

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

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### **Tax Information**

The *TSC* includes a comprehensive *FAQ* database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.



TSC FAQ

### **Forms and Publications**

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



Internet

Phone

DRS Website

Phone

nternet

For telephone assistance, call the Department of Revenue Services (DRS) at 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).



860-297-5962



800-382-9463

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



860-297-4753

Mai

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 *TSC*.



DRS Email

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** 



DRS Forms Email

Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative. All calls are answered at our main office in Hartford, not at the field offices.

Bridgeport 10 Middle St Hartford 25 Sigourney St Norwich 401 West Thames St Building 700 **Waterbury** 55 West Main St Suite 100



Directions

### **Federal Tax Information**

For questions about **federal taxes**, visit **www.irs.gov** or call the Internal Revenue Service (IRS) at 800-829-1040. To order **federal tax forms**, call 800-829-3676.



### **Statewide Services**

Visit the *Official State of Connecticut Website* at www.ct.gov for information on statewide services and programs.



Walk-In