

Important 2011 Income Tax Estimated Payment Information for Individuals

Recent changes to the Connecticut income tax rate require taxpayers making estimated payments for taxable year 2011 to adjust their estimated payments due September 15, 2011, and January 15, 2012. The method for making this required adjustment is outlined at the bottom of this document.

Effective for taxable year 2011, the tax rates for Connecticut income tax purposes have changed as follows.

1. The number of tax brackets has increased from three to six. The new brackets and income thresholds are:
 - For individuals whose Connecticut filing status is **single** or **separately**:
 - 3% on the first \$10,000 of Connecticut taxable income;
 - 5% on the excess over \$10,000, but not over \$50,000;
 - 5.5% on the excess over \$50,000, but not over \$100,000;
 - 6% on the excess over \$100,000, but not over \$200,000;
 - 6.5% on the excess over \$200,000, but not over \$250,000;
 - 6.7% on the excess over \$250,000.
 - For individuals whose Connecticut filing status is **head of household**:
 - 3% rate on the first \$16,000 of Connecticut taxable income;
 - 5% on the excess over \$16,000, but not over \$80,000;
 - 5.5% on the excess over \$80,000, but not over \$160,000;
 - 6% on the excess over \$160,000, but not over \$320,000;
 - 6.5% on the excess over \$320,000, but not over \$400,000;
 - 6.7% on the excess over \$400,000.
 - For individuals whose Connecticut filing status is **jointly** or **qualifying widow(er)**:
 - 3% rate on the first \$20,000 of Connecticut taxable income;
 - 5% on the excess over \$20,000, but not over \$100,000;
 - 5.5% on the excess over \$100,000, but not over \$200,000;
 - 6% on the excess over \$200,000, but not over \$400,000;
 - 6.5% on the excess over \$400,000, but not over \$500,000;
 - 6.7% on the excess over \$500,000.
2. The 3% tax rate is phased out and the phased out amount is taxed at the 5% rate for individuals with Connecticut adjusted gross income (See Table C for more details):
 - Over \$56,500 filing single;
 - Over \$50,250 filing separately;
 - Over \$78,500 filing as head of household;
 - Over \$100,500 filing jointly or qualifying widow(er).
3. Additional tax provisions require a recapture of tax from taxpayers over certain income brackets. The recapture amounts are:
 - \$75 per \$5,000, or fraction thereof, of Connecticut adjusted gross income over \$200,000 for taxpayers filing single or separately with a maximum total recapture of \$2,250.
 - \$120 per \$8,000, or fraction thereof, of Connecticut adjusted gross income over \$320,000 for taxpayers filing as head of household with a maximum total recapture of \$3,600.
 - \$150 per \$10,000, or fraction thereof, of Connecticut adjusted gross income over \$400,000 for taxpayers filing jointly or qualifying widow(er) with a maximum total recapture of \$4,500.

If you are required to make estimated income tax payments for the 2011 taxable year, your September 15, 2011, and January 15, 2012, estimated payments **must** take into account the new rates and additional provisions. To calculate your September 15, 2011, and January 15, 2012, estimated payment amount, follow these steps:

Step 1: Complete Lines 1 through 17 on the *2011 Estimated Connecticut Income Tax Worksheet* using the revised *Income Tax Calculation Schedule* and applicable tax tables linked below.

Step 2: Subtract from Line 17 any estimated income tax payments made which were due on April 15, 2011, and June 15, 2011.

Step 3: Multiply the difference by .50. This is the amount of your September 15, 2011, and January 15, 2012, estimated payments.

Reminder: Your estimated payments are based on your required annual payment, which is the lesser of 90% of the income tax shown on your 2011 Connecticut income tax return, calculated using the new rates and additional tax provisions, **or** 100% of the income tax shown on your 2010 Connecticut income tax return that covered a 12-month period.

Please see the *2011 Estimated Connecticut Income Tax Worksheet*

Please see the revised *2011 Tax Calculation Schedule* and applicable tax tables