

IP 2009(7)

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IP 2009(7)

Income Tax Withholding

Issued: 01/01/2009

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Connecticut Income Tax Withholding Requirements for Connecticut Employees

Effective January 1, 2009, through December 31, 2009.

Is My Connecticut Withholding Correct?



Taxpayer information is available on our website at
www.ct.gov/DRS

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

Purpose

This publication assists you in checking your Connecticut income tax withholding and, if necessary, adjusting your withholding. You should check your withholding once a year or if your tax situation changes to ensure you have the correct amount of Connecticut income tax withheld from your wages. Any reference in this booklet to a spouse also refers to a party to a civil union recognized under Connecticut law. For more information on civil unions recognized under Connecticut law, visit the Attorney General's website at www.ct.gov/ag for Attorney General Opinion 2005-024.

Why I Should Check My Withholding

In general, your employer withholds Connecticut income tax from your wages according to the information you provided in completing **Form CT-W4, *Employee's Withholding Certificate***. If the information you provided is no longer accurate, your employer may be withholding too much or too little Connecticut income tax from your wages. If too much tax is withheld, you lose the use of money that may not be returned to you until you file a return showing you overpaid the tax. If too little tax is withheld, you may be subject to interest in addition to any tax due even if you file your return and pay the tax you report on time. You may adjust your withholding at any time by completing and filing a new Form CT-W4 with your employer.

When to Check My Withholding

You should check your withholding early in the year and compare the total tax to be withheld from your pay for the year with what you expect your Connecticut income tax liability will be for the year. You should check your withholding again during the year if the tax laws change or if any of the following apply to you:

- Your Withholding Code changes;
- Your filing status is filing jointly* and both you and your spouse work. See below;
- You have more than one job at a time; **or**
- You have income not subject to Connecticut income tax withholding such as nonwage income including interest, dividends, and capital gains.

* Except as otherwise noted, any reference in these instructions to filing jointly includes **filing jointly for federal and Connecticut** and **filing jointly for Connecticut only**. Likewise, filing separately includes **filing separately for federal and Connecticut** and **filing separately for Connecticut only**.

Spouses who are both employed and select Withholding Code "A" on Form CT-W4 may refer to the Supplemental Table, on Page 9, for a quick and easy guide on how to adjust their withholding. For a more precise calculation, follow the directions provided in the following sections.

How to Check My Withholding

You need a pay statement for a full pay period showing the amount of Connecticut income tax withheld **and** a copy of your most recently filed Form CT-W4. Your employer has your Form CT-W4 on file and can provide you with a copy. Once you have these documents:

1. Refer to Line 1 of your most recently filed Form CT-W4 to review your current Withholding Code.
 - a. If your Withholding Code for 2009 remains the same, see "2" below.
 - b. If your Withholding Code is **different**, complete a new Form CT-W4 using your correct Withholding Code.

Read all instructions for Form CT-W4 carefully to ensure your withholding is correct. File this form with your employer. It is **not** necessary to go on to "2" below.
2. Complete Worksheet 1 on Page 5 to estimate your total 2009 Connecticut income tax liability. Then complete Worksheet 2 to compare your projected total 2009 Connecticut income tax liability with your projected 2009 Connecticut income tax withholding.

Filing Jointly

If your filing status is filing jointly, you must combine your income with your spouse's income and combine your withholding with your spouse's withholding when completing the worksheets. See Form CT-W4 and instructions included in this publication.

New Hires

Contact your employer's payroll department to obtain the amount of Connecticut income tax to be withheld from your wages based on your Withholding Code.

Nonwage Income or Income Not Subject to Withholding

If you have nonwage income or income not subject to withholding, you may wish to make estimated income tax payments instead of increasing your withholding. **Informational Publication 2008(20), *Estimated Connecticut Income Taxes***, explains this option. Estimated income tax payments are made using **Form CT-1040ES, 2009 Estimated Connecticut Income Tax Payment Coupon for Individuals**.

Caution

If you owe \$1,000 or more in Connecticut income tax after subtracting Connecticut income tax withheld, you may be subject to interest on the underpaid amount. Generally, if you do not prepay, in **timely** estimated tax payments or withholding, or both, **the lesser of 100% of the income tax shown on your 2008 Connecticut income tax return**, if you filed a 2008 Connecticut income tax return that covered a 12 month period, **or 90% of the income tax shown on your 2009 Connecticut income tax return**, you may owe interest at the rate of 1% per month or fraction of a month on the underpaid amount. To avoid interest charges, be sure your withholding is as accurate as possible.

How to Increase My Withholding

Before you complete Form CT-W4 on page 7, you should complete Worksheets 1 and 2 on Page 5 to help you determine if you need to change your withholding. Then complete the following steps to fill out your Form CT-W4:

1. Enter your Withholding Code on Line 1 of the new Form CT-W4;
2. Enter the amount from Line 8 of Worksheet 2 on Line 2 of the new Form CT-W4;
 - a. If there was an amount on Line 2 of your most recently filed Form CT-W4, add that amount to the amount on Line 8 of Worksheet 2 and enter the total on Line 2 of your new Form CT-W4.
 - b. If there was an amount on Line 3 of your most recently filed Form CT-W4, subtract that amount from the amount on Line 8 of Worksheet 2 and enter the new amount on Line 2 if a positive amount **or** on Line 3 if a negative amount.
3. Enter all other required information on Form CT-W4; **and**
4. Give the new Form CT-W4 to your employer. Keep a copy for yourself.

Example 1: If your previously-filed Form CT-W4 showed \$3 on Line 2, and Line 8 of Worksheet 2 shows you should increase your current withholding by \$5, enter \$8 on Line 2 of your **new** Form CT-W4.

More Than One Job

If you have more than one job, or your filing status is filing jointly and your spouse also works, you can adjust your withholding for one or more of the jobs. Apply the amount on Line 7 of Worksheet 2 to only one job or divide it between the jobs any way you wish. Divide the amount you apply to a job by the number of paydays remaining in 2009 for that job. This will give you the additional amount to enter on Line 2, or Line 3 for a reduced amount, of the new Form CT-W4 you will file for that job.

How to Decrease My Withholding

Before decreasing the amount to be withheld, be sure you have enough Connecticut income tax withheld to meet your projected Connecticut income tax liability. Underwithholding may result in interest charges. See **Informational Publication 2008(20)**, *Estimated Connecticut Income Tax*.

Before you complete Form CT-W4 on Page 7, you should complete Worksheets 1 and 2 on Page 5 to help you determine if you need to change your withholding. Then complete the following steps to fill out your Form CT-W4:

1. Enter your Withholding Code on Line 1 of the new Form CT-W4;
2. Enter the amount from Line 8 of Worksheet 2 on Line 3 of the new Form CT-W4;
 - a. If there was an amount on Line 2 of your most recently filed Form CT-W4, subtract that amount from the amount on Line 8 of Worksheet 2 and enter the difference on Line 2 if a positive amount **or** on Line 3 if a negative amount.
 - b. If there was an amount on Line 3 of your most recently filed Form CT-W4, add that amount to the amount on Line 8 of Worksheet 2 and enter the total on Line 3 of your new Form CT-W4.
3. Enter all other required information on Form CT-W4; **and**
4. Give the new Form CT-W4 to your employer. Keep a copy for yourself.

Example 2: If your previously-filed Form CT-W4 showed \$3 on Line 2, and Line 8 of Worksheet 2 shows you should decrease your current withholding by \$5, enter \$2 on Line 3 of your **new** Form CT-W4.

If too much Connecticut income tax is withheld in 2009, your overpayment of Connecticut income tax may be refunded to you when you file your 2009 Connecticut income tax return.

Exempt From Connecticut Withholding

You are exempt from Connecticut withholding if you expect to have no Connecticut income tax liability for the taxable year. You have no Connecticut income tax liability if your annual **gross income** is:

- \$12,000 or less and your filing status is filing separately;
- \$13,500 or less and your filing status is single;
- \$19,000 or less and your filing status is head of household; **or**
- \$24,000 or less and your filing status is filing jointly, or qualifying widow(er) with dependent child.

Gross Income means all income received in the form of money, goods, property, and services not exempt from federal income tax and any additions to income required to be reported on **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return, Schedule 1, Modifications to Federal Adjusted Gross Income*.

To claim exemption from Connecticut withholding, you must enter Withholding Code "E" on Form CT-W4, Line 1.

When My New Form CT-W4 Will Go Into Effect

If the change is for the current year, your employer must withhold on the basis of your new Form CT-W4 no later than the start of the first payroll period ending on or after the 30th day following the day on which you give your employer your new Form CT-W4. If the change is for next year, your new Form CT-W4 will not take effect until next year.

Income Tax Worksheet 1 - Instructions

Line 1: Enter the amount of federal adjusted gross income you expect in 2009. You may use federal Form 1040ES, Estimated Tax for Individuals, as a worksheet to determine your federal adjusted gross income. If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008)(*Kerrigan*), you must recalculate your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

Line 2: Enter the total of your estimated allowable Connecticut additions. See Form CT-1040 or Form CT-1040NR/PY for information about allowable Connecticut modifications on Page 11.

Line 4: Enter the total of your estimated allowable Connecticut subtractions. See Form CT-1040 or Form CT-1040NR/PY, *Schedule 1, Modifications to Federal Adjusted Gross Income*, for information about allowable Connecticut modifications on Page 11.

Line 5: Nonresidents and Part-Year Residents Only: If your Connecticut source income is greater than your Connecticut adjusted gross income, enter your Connecticut source income on this line. See the instructions for Form CT-1040NR/PY for more information on Connecticut source income.

Line 6: To calculate your estimated Connecticut income tax, complete Lines 6a through 6f. Enter your Connecticut income tax on Line 6.

Line 7: Nonresidents and Part-Year Residents Only: If your Connecticut source income is greater than or equal to your Connecticut adjusted gross income, enter 1.0000. If your Connecticut source income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 7.

$$\frac{\text{Connecticut Source Income}}{\text{Connecticut Adjusted Gross Income}} = \text{Line 7}$$

(Line 5 of Worksheet 1)

Do not enter a number less than zero or greater than 1. If the result is less than zero, enter "0;" if greater than 1, enter 1.0000. Round to four decimal places.

Line 9: Residents and Part-Year Residents Only: Enter estimated allowable credit for income taxes paid to other jurisdictions. Enter "0" if not applicable. See the instructions for Form CT-1040 or Form CT-1040NR/PY, *Credit for Income Taxes Paid to Qualifying Jurisdictions*.

Line 11: If you expect to owe federal alternative minimum tax in 2009, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*.

Line 13: Enter your estimated allowable adjusted net Connecticut minimum tax credit. If you are not entitled to a credit, or if you entered an amount on Line 11, enter "0." See instructions for **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates*.

Line 14: Subtract Line 13 from Line 12. Use this amount to complete Worksheet 2.

Worksheet 1

Projected Income Tax Liability for 2009 Enter combined amounts if you expect your 2009 Connecticut income tax filing status to be filing jointly. See Page 4 for instructions.		
1. Federal adjusted gross income (AGI) you expect in 2009: To determine this you may want to start with federal AGI on your last year's return and add or subtract your expected changes.	1.	
2. Allowable Connecticut additions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 4.	2.	
3. Add Line 1 and Line 2.	3.	
4. Allowable Connecticut subtractions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 4.	4.	
5. Connecticut adjusted gross income: Subtract Line 4 from Line 3. Nonresidents and part-year residents: Enter your income from Connecticut sources if greater than your Connecticut adjusted gross income.	5.	
6. Connecticut income tax		
a. Enter the amount from Line 5 above.	6a.	
b. Enter personal exemption from Table A - Exemptions, Page 6.	6b.	
c. Connecticut taxable income: Subtract Line 6b from Line 6a. If less than zero, enter "0."	6c.	
d. Connecticut income tax from Table B - Connecticut Income Tax, Page 6	6d.	
e. Enter credit percentage from Table C - Personal Tax Credits, Page 6.	6e.	
f. Multiply the amount on Line 6d by the percentage on Line 6e.	6f.	
Connecticut income tax: Subtract Line 6f from Line 6d.	6.	
7. Nonresidents and part-year residents only: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 4. Residents enter 1.0000.	7.	
8. Multiply Line 7 by Line 6.	8.	
9. Credit for income taxes paid to other jurisdictions: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 4.	9.	
10. Subtract Line 9 from Line 8.	10.	
11. Estimated Connecticut alternative minimum tax: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 4.	11.	
12. Add Line 10 and Line 11.	12.	
13. Adjusted net Connecticut minimum tax credit: See <i>Income Tax Worksheet 1 - Instructions</i> , Page 4.	13.	
14. Subtract Line 13 from Line 12. This is your projected Connecticut income tax liability for 2009 . Enter amount here and on Line 1 of Worksheet 2.	14.	

Worksheet 2

Projected Income Tax Withholding and Estimated Payments for 2009 Enter combined amounts if you expect your 2009 Connecticut filing status to be filing jointly.		
1. Enter your projected Connecticut income tax liability for 2009 from Line 14 of Worksheet 1.	1.	
2. Total Connecticut income tax withheld to date during 2009 from all of your jobs: You should be able to find your withholding to date on your last pay statement.	2.	
3. Connecticut income tax withholding expected for the rest of 2009: For each job, multiply the amount of Connecticut income tax now being withheld each payday by the number of paydays remaining in 2009 and enter the combined amount for all jobs. New hires: Multiply the amount of Connecticut income tax to be withheld for each payday by the number of paydays remaining in 2009.	3.	
4. Total projected Connecticut income tax withholding for all paydays in 2009: Add Line 2 and Line 3.	4.	
5. Enter estimated Connecticut income tax paid or expected to be paid for 2009 with Form CT-1040ES, and any overpayment applied from your 2008 Connecticut income tax return.	5.	
6. Total Connecticut withholding and estimated payments: Add Line 4 and Line 5.	6.	
7. Subtract Line 6 from Line 1.	7.	
8. Divide the amount on Line 7 by the number of paydays remaining in 2009 and enter the result. If the amount on Line 7 is a positive amount, you may be underwithheld. See <i>How to Increase My Withholding</i> on Page 3. If the amount on Line 7 is a negative amount, you may be overwithheld. See <i>How to Decrease My Withholding</i> on Page 3.	8.	

Table A - Exemptions for 2009 Taxable Year

Use the filing status that you expect to report on your 2009 tax return and your Connecticut AGI* (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI*		Exemption	Connecticut AGI*		Exemption	Connecticut AGI*		Exemption	Connecticut AGI*		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$27,000	\$13,500	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$27,000	\$28,000	\$12,500	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$28,000	\$29,000	\$11,500	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$29,000	\$30,000	\$10,500	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$30,000	\$31,000	\$ 9,500	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$31,000	\$32,000	\$ 8,500	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$32,000	\$33,000	\$ 7,500	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$33,000	\$34,000	\$ 6,500	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$34,000	\$35,000	\$ 5,500	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$35,000	\$36,000	\$ 4,500	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$36,000	\$37,000	\$ 3,500	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$37,000	\$38,000	\$ 2,500	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$38,000	\$39,000	\$ 1,500	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$39,000	\$40,000	\$ 500	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$40,000	and up	0	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

Table B - Connecticut Income Tax for 2009 Taxable Year

Single or Filing Separately	Filing Jointly or Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480
For example, if the amount on Line 3 is \$13,000 enter \$450 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$150 + \$300 = \$450	For example, if the amount on Line 3 is \$22,500 enter \$725 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$125 + \$600 = \$725	For example, if the amount on Line 3 is \$20,000 enter \$680 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$200 + \$480 = \$680

Table C - Personal Tax Credits for 2009 Taxable Year

Use the filing status that you expect to report on your 2009 tax return and your Connecticut AGI* (from *Tax Calculation Schedule*, Line 1), to determine your decimal amount.

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$13,500	\$16,900	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,900	\$17,400	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$17,400	\$17,900	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,900	\$18,400	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$18,400	\$18,900	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,900	\$19,400	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$19,400	\$19,900	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,900	\$20,400	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$20,400	\$22,500	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$22,500	\$23,000	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$23,000	\$23,500	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$23,500	\$24,000	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$24,000	\$28,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$28,100	\$28,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$28,600	\$29,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$29,100	\$29,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$29,600	\$30,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$30,100	\$54,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$54,000	\$54,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$54,500	\$55,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$55,000	\$55,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$55,500	\$56,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$56,000	\$56,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$56,500	\$57,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$57,000	\$57,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$57,500	\$58,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$58,000	\$58,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$58,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

* Form CT-1040NR/PY filers must use income from Connecticut sources if it exceeds Connecticut adjusted gross income.

Form CT-W4 Employee's Withholding Certificate

Complete this form in blue or black ink only. Complete this form so your employer can withhold the correct amount of Connecticut income tax from your wages. See *Employee Instructions*, Page 2.

Step 1 - Determine your Withholding Code: Select the filing status you expect to report on your Connecticut income tax return. Generally, this will be the same filing status as your federal income tax return. However, see instructions for applicable exceptions. Choose the statement that best describes your gross income, (see *Gross Income*, Page 2) and enter the *Withholding Code* in Step 2, Line 1. See *Armed Forces Personnel and Veterans*; or *Certain Married or Civil Union Individuals*, Page 2.

Filing Jointly *	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 and no withholding is necessary.	E
Our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Special Rules for Certain Married or Civil Union Individuals</i> , Page 2.	A
My spouse is not employed and our expected combined annual gross income is greater than \$24,000.	C
My spouse is employed and our expected combined annual gross income is greater than \$100,500.	D
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Qualifying Widow(er) With Dependent Child	Withholding Code
My expected combined annual gross income is less than or equal to \$24,000 and no withholding is necessary.	E
My expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Filing Separately **	Withholding Code
My expected annual gross income is less than or equal to \$12,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$12,000.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Single	Withholding Code
My expected annual gross income is less than or equal to \$13,500 and no withholding is necessary.	E
My expected annual gross income is greater than \$13,500.	F
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$19,000.	B
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

* **Filing Jointly** includes filing jointly for federal **and** Connecticut and filing jointly for Connecticut only

** **Filing separately** includes filing separately for federal and Connecticut **and** filing separately for Connecticut only

Step 2 - Complete Lines 1 through 11: Sign, make a copy for yourself, and return the original to your employer.

1. Withholding Code. Enter <i>Withholding Code</i> letter chosen from Step 1 above.	1. <input style="width: 50px; height: 20px;" type="text"/>
2. Additional withholding amount per pay period: if any, see instructions on Page 3.	2. <input style="width: 100px; height: 20px;" type="text" value=".00"/>
3. Reduced withholding amount per pay period: if any, see instructions on Page 3.	3. <input style="width: 100px; height: 20px;" type="text" value=".00"/>
4. First name <input style="width: 150px; height: 20px;" type="text"/> MI <input style="width: 20px; height: 20px;" type="text"/> Last name <input style="width: 300px; height: 20px;" type="text"/>	
5. Home address <input style="width: 500px; height: 20px;" type="text"/>	6. Social Security Number <input style="width: 100px; height: 20px;" type="text"/> - <input style="width: 50px; height: 20px;" type="text"/> - <input style="width: 100px; height: 20px;" type="text"/>
7. City/town <input style="width: 400px; height: 20px;" type="text"/>	8. State <input style="width: 40px; height: 20px;" type="text"/> 9. ZIP code <input style="width: 100px; height: 20px;" type="text"/> - <input style="width: 50px; height: 20px;" type="text"/>

Declaration: I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

10. Employee's signature <input style="width: 550px; height: 25px;" type="text" value="X"/>	11. Date <input style="width: 100px; height: 20px;" type="text"/>
	M M D D Y Y

Employers Must Complete Items 12 through 20.

12. Is this a new or rehired employee? <input type="checkbox"/> No <input type="checkbox"/> Yes (Enter the date of hire at right.)	<input style="width: 100px; height: 20px;" type="text"/>
	M M D D Y Y
13. Employer's business name <input style="width: 500px; height: 20px;" type="text"/>	
14. Employer's business address <input style="width: 500px; height: 20px;" type="text"/>	15. Federal Employer Identification Number <input style="width: 100px; height: 20px;" type="text"/> - <input style="width: 100px; height: 20px;" type="text"/>
16. City/town <input style="width: 400px; height: 20px;" type="text"/>	17. State <input style="width: 40px; height: 20px;" type="text"/> 18. ZIP code <input style="width: 100px; height: 20px;" type="text"/> - <input style="width: 50px; height: 20px;" type="text"/>
19. Contact person <input style="width: 400px; height: 20px;" type="text"/>	20. Telephone number <input style="width: 100px; height: 20px;" type="text"/> - <input style="width: 50px; height: 20px;" type="text"/> - <input style="width: 100px; height: 20px;" type="text"/>

Employer Instructions on Reverse

General Instructions

Form CT-W4, *Employees Withholding Certificate*, provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to ensure that you will not be underwithheld or overwithheld. In order for your employer to withhold Connecticut income tax from your wages, you must complete Form CT-W4, and provide it to your employer(s). You are expected to pay Connecticut income tax as income is earned or received during the year. You should complete a new Form CT-W4 at least once a year or if your tax situation changes.

Employee Instructions

Gross Income: For Form CT-W4 purposes, **gross income** means all income from all sources, whether received in the form of money, goods, property, or services, not exempt from federal income tax, and includes any additions to income from **Schedule 1 of Form CT-1040, *Connecticut Resident Income Tax Return*** or **Form CT-1040NR/PY, *Connecticut Nonresident and Part-Year Resident Return***.

Filing Status: Generally, the filing status you expect to report on your Connecticut income tax return is the same as the filing status you expect to report on your federal income tax return. However, special rules apply to married individuals who file a joint federal return, but have a different residency status. Nonresidents and part-year residents should see the instructions to Form CT-1040NR/PY.

If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008)(*Kerrigan*), you must recalculate your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

General Instructions: Complete the certificate on Page 1, Lines 1 through 11, sign it, and return it to your employer. Keep a copy for your records.

Check Your Withholding: You could be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under *Certain Married or Civil Union Individuals* and do not use the *Supplemental Table* on Page 3 and Page 4; **or**
- You have substantial nonwage income.

If during the taxable year your circumstances change, such as, you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within ten days of the change to avoid underwithholding. If you could be underwithheld, you should consider adjusting your withholding or making estimated payments on **Form CT-1040ES, *Estimated Connecticut Income Tax Payment Coupon for Individuals***. You may also wish to select *Withholding Code* "D" to elect the highest level of withholding. If you owe \$1,000 or more in Connecticut income tax over and above what has been withheld from your income for the prior taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month. To help you determine if you have enough withholding, see *Worksheet 1*, Page 5.

Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer, you should also complete **Form CT-W4NA, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment***, and provide it to your employer. The information on Form CT-W4NA together with the information on Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. To obtain Form CT-W4NA visit the Department of Revenue Services (DRS) website at www.ct.gov/DRS or request the form from your employer. Any nonresident who expects to have no Connecticut income tax liability should choose *Withholding Code* "E."

Certain Married or Civil Union Individuals

If you are a married or civil union individual filing jointly and you and your spouse both select *Withholding Code* "A," you may have too much or too little Connecticut income tax withheld from your pay. This is because the phaseout of the personal exemption and credit is based on your combined

incomes. The withholding tables cannot reflect your exact withholding requirement without considering the income of your spouse. To minimize this problem, use the *Supplemental Table* on Page 3 and Page 4 to adjust your withholding. You are not required to use this table. **Do not** use the supplemental table to adjust your withholding if you use the worksheet in IP 2009(7).

Armed Forces Personnel and Veterans

If you are a Connecticut resident, your Armed Forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. See **Informational Publication 2008(22), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans***. If you do not meet the criteria, complete Form CT-W4 following the instructions on Page 1. If you meet the nonresident criteria, you may request that no Connecticut income tax be withheld from your Armed Forces pay by entering *Withholding Code* "E" on Form CT-W4, Line 1 and filing the form with your Armed Forces finance officer.

Employer Instructions

For any employee who does not complete Form CT-W4, you are required to withhold at the highest rate.

You are required to keep a Form CT-W4 in your files for each employee. See **Informational Publication 2009(1), *Connecticut Circular CT, Employer's Tax Guide***, for complete instructions.

You must also file copies of Form CT-W4 with DRS and the Department of Labor (DOL) for certain employees as listed below:

Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). See IP 2009(1). Mail copies of Forms CT-W4 meeting the conditions listed in *Connecticut Circular CT, Employer's Tax Guide* with **Form CT-941, *Connecticut Quarterly Reconciliation of Withholding***, to DRS.

Report New and Rehired Employees to DOL

New employees are defined as workers not previously employed by your business, as well as workers who are hired after having been separated from your business for a period of more than six months.

Conn. Gen. Stat. §31-254(b) requires employers with offices in Connecticut or transacting business in Connecticut to report names, addresses, and Social Security Numbers of new employees to DOL within 20 days from the date of hire to assist in the enforcement of child support obligations. Mail copies of Form CT-W4 for those employees only to DOL at the address listed below or FAX to the number listed below. DOL may use information reported on this form in a manner consistent with its governmental powers and duties. For more information on DOL requirements or for alternative reporting options visit the DOL website at www.ctdol.state.ct.us or call DOL at 860-263-6310.

For a new or rehired employee send Form CT-W4 to:

- CT Department of Labor, Office of Research, Form CT-W4
200 Folly Brook Boulevard
Wethersfield CT 06109; **or**
- **Fax:** 1-800-816-1108.

Visit www.ctnewhires.com to report employment or reemployment.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

Select **Option 6** to speak with a representative.

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by visiting the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Supplemental Table for Qualifying Widow(er) With Dependent Child and Couples Filing Jointly - Effective January 1, 2009

For married or civil union couples who both select *Withholding Code "A"* on Form CT-W4 (combined income is \$100,500 or less).

Instructions

- Reading across the top of the table select the approximate annual wage income of one spouse. Reading down the left column select the approximate annual wage income of the other spouse. See Page 4 for the continuation of this table.
- At the intersection of the two numbers is an adjustment amount. **This is a yearly adjustment amount.**
- To calculate the adjustment for each pay period, complete the following worksheet.

Pay Period Table	
If you are paid:	Pay periods in a year:
Weekly	52
Biweekly	26
Semi-monthly	24
Monthly	12
- If the adjustment is positive, enter the adjustment amount from Line 3C, on Form CT-W4, Line 2 of one spouse. If the adjustment is negative, enter the adjustment amount in brackets from Line 3C, on Form CT-W4, Line 3 of one spouse.

- A. Adjustment amount 3A. _____
- B. Pay periods in a year: See pay period table. 3B. _____
- C. Pay period adjustment: Divide Line 3A by Line 3B. 3C. _____

Annual Salary	2,000	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000	22,000	24,000	26,000
3,000	0	0	0	0	0	0	(15)	(42)	(99)	(156)	(248)	(318)	(485)
6,000	0	0	0	0	0	0	(15)	(42)	(99)	(141)	(225)	(295)	(414)
9,000	0	0	0	0	0	0	(15)	(35)	(77)	(119)	(182)	(252)	(308)
12,000	0	0	0	0	0	0	0	(12)	(54)	(48)	(60)	(106)	(249)
15,000	(23)	(23)	(23)	(23)	(15)	0	0	9	27	36	(24)	(70)	(162)
18,000	(99)	(99)	(99)	(84)	(69)	(54)	(6)	54	36	18	(42)	20	(111)
21,000	(203)	(195)	(180)	(165)	(129)	(54)	(3)	9	(9)	24	27	10	(87)
24,000	(325)	(310)	(295)	(232)	(145)	(106)	(82)	(70)	20	14	0	0	(12)
27,000	(586)	(550)	(475)	(409)	(370)	(331)	(256)	(181)	(170)	(142)	(113)	(6)	25
30,000	(792)	(705)	(666)	(627)	(588)	(441)	(405)	(347)	(319)	(206)	(87)	20	18
33,000	(956)	(917)	(878)	(788)	(686)	(618)	(548)	(447)	(312)	(156)	(75)	20	18
36,000	(1,167)	(1,128)	(981)	(930)	(845)	(760)	(605)	(414)	(279)	(156)	(75)	20	18
39,000	(1,193)	(1,091)	(1,023)	(938)	(810)	(618)	(420)	(267)	(144)	(21)	60	155	153
42,000	(1,200)	(1,115)	(1,030)	(860)	(642)	(450)	(285)	(132)	(9)	114	195	290	288
45,000	(1,208)	(1,080)	(888)	(675)	(495)	(315)	(150)	3	126	249	330	425	423
48,000	(1,130)	(912)	(720)	(540)	(360)	(180)	(15)	138	261	384	465	560	468
51,000	(1,086)	(906)	(726)	(546)	(366)	(186)	(21)	132	255	378	414	419	327
54,000	(1,060)	(880)	(700)	(520)	(340)	(160)	5	158	281	314	305	310	218
57,000	(940)	(760)	(580)	(400)	(220)	(40)	125	233	266	299	290	295	203
60,000	(820)	(640)	(460)	(280)	(100)	80	155	218	251	284	275	280	188
63,000	(700)	(520)	(340)	(160)	(25)	65	140	203	236	269	260	265	173
66,000	(580)	(400)	(220)	(130)	(40)	50	125	188	221	254	245	250	158
69,000	(460)	(325)	(235)	(145)	(55)	35	110	173	206	239	230	235	143
72,000	(430)	(340)	(250)	(160)	(70)	20	95	158	191	224	215	220	308
75,000	(445)	(355)	(265)	(175)	(85)	5	80	143	176	209	289	478	578
78,000	(460)	(370)	(280)	(190)	(100)	(10)	65	128	161	374	553	660	
81,000	(475)	(385)	(295)	(205)	(115)	(25)	50	202	419	644			
84,000	(490)	(400)	(310)	(220)	(130)	(40)	215	466	601				
87,000	(505)	(415)	(325)	(235)	(56)	218	485						
90,000	(520)	(430)	(340)	(70)	208	400							
93,000	(535)	(356)	(82)	200									
96,000	(370)	(92)	100										
99,000	(100)												

This table joins the table on Page 4.

**Supplemental Table for Qualifying Widow(er) With Dependent Child and
Couples Filing Jointly - Effective January 1, 2009**

For married or civil union couples who both select *Withholding Code "A"* on Form CT-W4 (combined income is \$100,500 or less).

Annual Salary	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000	48,000	50,000	52,000
3,000	(647)	(752)	(866)	(1,007)	(1,148)	(1,148)	(1,136)	(1,158)	(1,163)	(1,125)	(1,023)	(992)	(1,002)
6,000	(525)	(666)	(807)	(948)	(981)	(1,020)	(1,025)	(1,030)	(950)	(822)	(720)	(722)	(732)
9,000	(467)	(608)	(698)	(776)	(888)	(893)	(855)	(753)	(630)	(540)	(450)	(452)	(462)
12,000	(408)	(441)	(570)	(665)	(760)	(680)	(552)	(450)	(360)	(270)	(180)	(182)	(192)
15,000	(258)	(370)	(465)	(518)	(506)	(383)	(293)	(203)	(113)	(23)	68	66	56
18,000	(224)	(319)	(329)	(291)	(279)	(189)	(99)	(9)	81	171	261	259	249
21,000	(158)	(146)	(113)	(113)	(113)	(23)	68	158	248	338	428	426	371
24,000	8	20	20	20	20	110	200	290	380	470	560	468	368
27,000	7	7	7	7	7	97	187	277	367	412	412	320	220
30,000	0	0	0	0	0	90	180	270	270	270	270	178	78
33,000	0	0	0	0	0	90	135	135	135	135	135	43	(57)
36,000	0	0	0	0	0	0	0	0	0	0	0	(92)	(192)
39,000	135	135	135	90	0	0	0	0	0	0	0	(92)	(192)
42,000	270	270	180	90	0	0	0	0	0	0	0	(92)	(192)
45,000	360	270	180	90	0	0	0	0	0	0	0	(92)	(103)
48,000	360	270	180	90	0	0	0	0	0	0	0	88	176
51,000	219	129	39	(51)	(141)	(141)	(141)	(141)	(141)	(52)	132	232	
54,000	110	20	(70)	(160)	(250)	(250)	(250)	(250)	(70)	118	220		
57,000	95	5	(85)	(175)	(265)	(265)	(176)	8	200				
60,000	80	(10)	(100)	(190)	(280)	(100)	88	190					
63,000	65	(25)	(115)	(116)	(22)	170							
66,000	50	(40)	50	148	160								
69,000	124	218	320										
72,000	388	400											

This table joins the table on Page 3.

(Rev. 11/08)

Schedule 1, Modifications to Federal Adjusted Gross Income
(Form CT-1040, Connecticut Resident Income Tax Return, or
Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return)

Enter all amounts as positive numbers.

For more complete information, see the instructions to Form CT-1040 or Form CT-1040NR/PY.

Interest on State and Local Government Obligations Other Than Connecticut

Enter on Worksheet 1, Line 2, 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.

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

Enter on Worksheet 1, Line 2, the total amount of exempt-interest dividends received from a mutual fund 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.

Special Depreciation Allowance for Qualified Property

If you filed federal Form 4562, Depreciation and Amortization (Including Information on Listed Property), and claimed a special depreciation allowance, see the instructions to Form CT-1040 or Form CT-1040NR/PY for guidance on calculating the amount to enter on Worksheet 1, Line 4.

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, U.S. Individual Income Tax Return, to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Worksheet 1, Line 2. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications that apply to the income, that is, your share of the Connecticut fiduciary

adjustment, that applies to the income will be shown on Schedule CT-1041B, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is greater than zero, enter the amount on Worksheet 1, Line 2. If your share of these modifications is less than zero, enter the amount on Worksheet 1, Line 4.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Worksheet 1, Line 2. If the net amount is less than zero, enter the amount on Worksheet 1, Line 4.

Loss on Sale of Connecticut State and Local Government Bonds

Enter on Worksheet 1, Line 2, 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.

Interest on U.S. Government Obligations

Enter on Worksheet 1, Line 4, the total amount of interest income, to the extent included 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 may include **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815, Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989. 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 on any federal income tax refund.

Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

Enter on Worksheet 1, Line 4, 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.

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. If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008)(*Kerrigan*), you must recalculate your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or filing separately and the amount reported on Form CT-1040, Line 1, is **less than \$50,000**; or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040, Line 1, is **less than \$60,000**. If this is the case, enter on Worksheet 1, Line 4, 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 expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* included with Form CT-1040 or Form CT-1040NRPY and enter the result on Worksheet 1, Line 4.

Refunds of State and Local Income Taxes

Enter on Worksheet 1, Line 4, the amount of taxable refunds of state and local income taxes reported on federal Form 1040, Line 10. If federal Form 1040, Line 10, is blank or if you filed federal Forms 1040A or 1040EZ, enter "0."

Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

Enter on Worksheet 1, Line 4, the total amount of Tier 1 and Tier 2 railroad retirement benefits or supplemental annuities received during 2009 that will be included on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b, and that were not already subtracted in arriving at your Social Security Benefit Adjustment. 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 will not be included in your federal adjusted gross income.

Gain on Sale of Connecticut State and Local Government Bonds

Enter on Worksheet 1, Line 4, 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.

Effect of This Document

An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

Effect on Other Documents

Informational Publication 2008(7), *Is My Connecticut Withholding Correct?*, is modified and superseded.

Related Forms and Publications

Form CT-1040, *Connecticut Resident Income Tax Return*

Form CT-1040NR/PY, *Connecticut Nonresident and Part-Year Resident Income Tax Return*

Form CT-1040ES, *2009 Estimated Connecticut Income Tax Payment Coupon for Individuals*

Form CT-W4NA, *Employee's Withholding Certificate - Nonresident Apportion*

Informational Publication 2008(20), *Estimated Connecticut Income Taxes*

Informational Publication 2008(22), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*

Notes

Connecticut Taxpayer Assistance

Taxpayer Service Center

Connecticut tax filers can file most tax returns, extensions, and estimates, at no charge over the Internet using the **Taxpayer Service Center (TSC)**. Also visit the **TSC** to pay amounts due and review or modify your Connecticut tax account information online.

For more information about the **TSC**, visit the DRS website at www.ct.gov/DRS.



	Tax Information	Forms and Publications
Telephone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) and select Option 6 during business hours to speak with a representative.	1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney St Ste 2 Hartford CT 06106-5032	Department of Revenue Services Forms Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032

Walk-in Offices

Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at ALL DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m.

Bridgeport
10 Middle St.
203-336-7890

Norwich
2 Cliff St.
860-425-4123

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

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

Hartford
25 Sigourney St.
860-297-5962

All calls are answered at our Customer Service Center in Hartford, not at the local office. If you require special accommodations, please advise the DRS representative.

Federal Tax Information

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

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

Statewide Services

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

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