

Form CT-W4P

WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS



Purpose

This form allows Connecticut residents who receive pensions or annuities to instruct the payer of the pension or annuity to withhold Connecticut income tax.

You are **not required** to have Connecticut tax withheld from your pension or annuity payments. However, you must make estimated Connecticut income tax payments if you expect to owe, after subtracting your Connecticut income tax withheld from any other Connecticut source income, more than \$500 for 1999 after tax credits, if any, are taken into account and you expect your withholding from any other Connecticut source income, to be less than your required annual payment. Your required annual payment is the lesser of:

- 90% of the income tax shown on your 1999 Connecticut income tax return; **or**
- 100% of the income tax shown on your 1998 Connecticut income tax return, if you filed a 1998 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 in 1998 and you did not file a 1998 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income in 1998 and you did not file a 1998 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 source income in 1998, you **must** use 90% of the income tax shown on your 1999 Connecticut income tax return as your required annual payment.

Please send a completed Form CT-W4P to the payer of your pension or annuity if you wish to have Connecticut income tax withheld.

Do not send this form to the Department of Revenue Services.

If you do not want tax withheld from your pension or annuity payments, do not return this form.

General Instructions

If you wish to have Connecticut income tax withheld from your pension or annuity payments, you may either:

- Complete the worksheet on the back of this form to estimate how much income tax to have withheld, round to the nearest whole dollar but not less than \$10, and enter this amount on Line 1 of the Withholding Certificate. (This option is for people who want to include all income in determining their withholding amount.); **or**
- If you know how much you want your payer to withhold from each payment, you may fill in a *whole dollar amount*, but not less than \$10, on Line 1 of the Withholding Certificate.

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DETACH AND RETURN THIS CERTIFICATE TO THE PAYER OF YOUR PENSION. KEEP THE TOP PORTION FOR YOUR RECORDS.

1999 FORM CT-W4P

**WITHHOLDING CERTIFICATE FOR
PENSION OR ANNUITY PAYMENTS**

State of Connecticut
Department of Revenue Services

FIRST NAME AND MIDDLE INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
HOME ADDRESS		CLAIM OR IDENTIFICATION NUMBER (IF ANY) OF YOUR PENSION OR ANNUITY CONTRACT
CITY OR TOWN, STATE AND ZIP CODE		

1. Amount of Connecticut income tax you want withheld from EACH payment.

1.		.00
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Please Sign Here	SIGNATURE	DATE
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1999 CT-W4P ESTIMATED INCOME TAX WORKSHEET

(Use this worksheet if you wish to include all 1999 estimated income in determining withholding amount.)

1. Federal Adjusted Gross Income you expect in 1999 1. _____
2. Allowable Connecticut modifications (additions or subtractions, see instructions) 2. _____
3. Connecticut Adjusted Gross Income (Combine Line 1 and Line 2) 3. _____
IMPORTANT: Nonresidents and part-year residents: Enter Connecticut source income if greater than your Connecticut adjusted gross income.
4. Connecticut income tax (See instructions) 4. _____
5. Apportionment factor (Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions) 5. _____
6. Multiply Line 5 by Line 4 6. _____
7. Credit for income taxes due to other jurisdictions (See instructions) 7. _____
8. Subtract Line 7 from Line 6 8. _____
9. Estimated Connecticut alternative minimum tax (See instructions) 9. _____
10. Add Line 8 and Line 9 10. _____
11. Adjusted net Connecticut minimum tax credit (See instructions) 11. _____
12. Subtract Line 11 from Line 10 12. _____
13. Connecticut income tax withheld or expected to be withheld in 1999 (on income **other than** this pension or annuity) 13. _____
14. Subtract Line 13 from Line 12. (**IMPORTANT:** If this amount is \$500 or less, you are not required to prepay this amount) 14. _____
15. Amount to be withheld from each payment (divide Line 14 by the number of payments you will receive in 1999). Round to the nearest whole dollar but not less than \$10 15. _____

1999 CT-W4P Estimated Income Tax Worksheet

LINE INSTRUCTIONS

CAUTION: If you expect to owe more than \$500 in Connecticut income tax after subtracting Connecticut income tax withheld, you may be required to make estimated payments. Generally, if you do not prepay (through **timely** estimated tax payments or withholding, or both) the lesser of 100% of the income tax shown on your 1998 Connecticut income tax return or 90% of the income tax shown on your 1999 Connecticut income tax return, you may owe interest at the rate of 1% (.01) per month or fraction thereof.

Line 1: Enter your estimated federal adjusted gross income. **Adjusted gross income** means wages, interest, dividends, alimony received and all income minus certain adjustments to income such as alimony paid and qualified contributions to an IRA.

Line 2: Enter the total of your estimated allowable Connecticut modifications. **Subtractions** include any items included in federal adjusted gross income that are not taxable under Connecticut law. **Additions** include items that are taxable under Connecticut law but are not included in federal adjusted gross income. See instructions for **Schedule 1 of Form CT-1040 or Form CT-1040NR/PY** for information about allowable Connecticut modifications.

Line 3: **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.

Line 4: Complete the following schedule to estimate your 1999 Connecticut income tax:

a. Enter CONNECTICUT adjusted gross income (from Line 3 of the Estimated Income Tax Worksheet, Page 2)	a		
b. Enter exemption from Table B - Exemptions, Page 4	b		
c. Connecticut taxable income (Subtract Line b from Line a - if less than 0, enter 0)	c		
d. Connecticut income tax from Table A below	d		
e. Enter credit percentage from Table C - Personal Tax Credits, Page 4. If zero, enter 0	e	•	
f. Multiply the amount on Line d by the percentage on Line e	f		
g. Connecticut income tax (Subtract Line f from Line d). Enter this amount on Line 4 of the worksheet, Page 2	g		

TABLE A - CONNECTICUT INCOME TAX FOR 1999 (Line d)

Single/Married Filing Separately	Head of Household	Married Filing Jointly/Qualifying Widow(er)
If the amount on Line 4c is less than or equal to \$10,000, multiply by .03. If the amount on Line 4c is more than \$10,000, multiply .045 by the excess over \$10,000 and add \$300.00.	If the amount on Line 4c is less than or equal to \$16,000, multiply by .03. If the amount on Line 4c is more than \$16,000, multiply .045 by the excess over \$16,000 and add \$480.00.	If the amount on Line 4c is less than or equal to \$20,000, multiply by .03. If the amount on Line 4c is more than \$20,000, multiply .045 by the excess over \$20,000 and add \$600.00.
For example, if the amount on Line 4c is \$13,000 enter \$435.00 on Line 4d. (\$13,000 - \$10,000 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00)	For example, if the amount on Line 4c is \$20,000 enter \$660.00 on Line 4d. (\$20,000 - \$16,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00)	For example, if the amount on Line 4c is \$22,500 enter \$712.50 on Line 4d. (\$22,500 - \$20,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50)

Line 5: **APPORTIONMENT FACTOR:** Nonresidents and part-year residents, 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 5.

$$\frac{\text{Income from Connecticut sources}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

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

Line 7: **RESIDENT AND PART-YEAR RESIDENTS ONLY:** Enter estimated allowable credit for income taxes paid to other jurisdictions. Enter 0, if not applicable. (See instructions for **Schedule 2 - Credit for Income Taxes Paid to Other Jurisdictions of Form CT-1040 or Form CT-1040NR/PY.**)

Line 9: If you expect to owe federal alternative minimum tax in 1999, 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 11: Enter estimated allowable adjusted net Connecticut minimum tax credit. Enter 0 if you are not entitled to a credit, or if you entered an amount on Line 9. (See instructions for **Form CT-8801, Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts and Estates.**)

Line 15: Divide the amount on Line 14 by the number of pension or annuity payments you will receive in 1999. Round to nearest whole dollar but not less than \$10. **Enter this amount on Line 1 of the certificate on the front of this form.**

Use these tables in completing the worksheet on the reverse side

TABLE B - EXEMPTIONS FOR 1999

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI (See Line 3)	EXEMPTION		CONNECTICUT AGI (See Line 3)	EXEMPTION		CONNECTICUT AGI (See Line 3)	EXEMPTION	
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000
						\$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 C - PERSONAL TAX CREDITS FOR 1999

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI (See Line 3)	CREDIT %		CONNECTICUT AGI (See Line 3)	CREDIT %		CONNECTICUT AGI (See Line 3)	CREDIT %	
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	\$15,000	75%	\$19,000	\$24,000	75%	\$24,000	\$30,000	75%
\$15,000	\$15,500	70%	\$24,000	\$24,500	70%	\$30,000	\$30,500	70%
\$15,500	\$16,000	65%	\$24,500	\$25,000	65%	\$30,500	\$31,000	65%
\$16,000	\$16,500	60%	\$25,000	\$25,500	60%	\$31,000	\$31,500	60%
\$16,500	\$17,000	55%	\$25,500	\$26,000	55%	\$31,500	\$32,000	55%
\$17,000	\$17,500	50%	\$26,000	\$26,500	50%	\$32,000	\$32,500	50%
\$17,500	\$18,000	45%	\$26,500	\$27,000	45%	\$32,500	\$33,000	45%
\$18,000	\$18,500	40%	\$27,000	\$27,500	40%	\$33,000	\$33,500	40%
\$18,500	\$20,000	35%	\$27,500	\$34,000	35%	\$33,500	\$40,000	35%
\$20,000	\$20,500	30%	\$34,000	\$34,500	30%	\$40,000	\$40,500	30%
\$20,500	\$21,000	25%	\$34,500	\$35,000	25%	\$40,500	\$41,000	25%
\$21,000	\$21,500	20%	\$35,000	\$35,500	20%	\$41,000	\$41,500	20%
\$21,500	\$25,000	15%	\$35,500	\$44,000	15%	\$41,500	\$50,000	15%
\$25,000	\$25,500	14%	\$44,000	\$44,500	14%	\$50,000	\$50,500	14%
\$25,500	\$26,000	13%	\$44,500	\$45,000	13%	\$50,500	\$51,000	13%
\$26,000	\$26,500	12%	\$45,000	\$45,500	12%	\$51,000	\$51,500	12%
\$26,500	\$27,000	11%	\$45,500	\$46,000	11%	\$51,500	\$52,000	11%
\$27,000	\$48,000	10%	\$46,000	\$74,000	10%	\$52,000	\$96,000	10%
\$48,000	\$48,500	9%	\$74,000	\$74,500	9%	\$96,000	\$96,500	9%
\$48,500	\$49,000	8%	\$74,500	\$75,000	8%	\$96,500	\$97,000	8%
\$49,000	\$49,500	7%	\$75,000	\$75,500	7%	\$97,000	\$97,500	7%
\$49,500	\$50,000	6%	\$75,500	\$76,000	6%	\$97,500	\$98,000	6%
\$50,000	\$50,500	5%	\$76,000	\$76,500	5%	\$98,000	\$98,500	5%
\$50,500	\$51,000	4%	\$76,500	\$77,000	4%	\$98,500	\$99,000	4%
\$51,000	\$51,500	3%	\$77,000	\$77,500	3%	\$99,000	\$99,500	3%
\$51,500	\$52,000	2%	\$77,500	\$78,000	2%	\$99,500	\$100,000	2%
\$52,000	\$52,500	1%	\$78,000	\$78,500	1%	\$100,000	\$100,500	1%
\$52,500	and up	0%	\$78,500	and up	0%	\$100,500	and up	0%