2008 FORM CT-1040

This booklet contains:

- Form CT-1040
- Supplemental Schedule CT-1040WH
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation Schedule
- Index



Connecticut Resident Income Tax Return and Instructions

Dear Taxpayer:

The forms and information in this booklet are designed to make filing your 2008 Connecticut income tax return as easy as possible. However, an even easier option that eliminates the hassle of filing and mailing a paper tax return is electronic filing through the **Taxpayer Service Center** (*TSC*). Visiting the DRS website at **www.ct.gov/DRS** will show you why the *TSC* is the most efficient, secure way to file and can help you get your refund much faster than old-fashioned paper filing.

DRS endeavors to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. The FAQs - Taxpayer Answer Center on the DRS website contains answers to the most common tax questions. You may also send us an email or call to personally speak to a Taxpayer Services representative.

I encourage you to explore the *TSC* at **www.ct.gov/DRS** and let us know what you think of the experience. Your input is a valuable component of improving how we do business.

Sincerely,

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

Pam Law Commissioner of Revenue Services



Connecticut Taxpayer Service Center

File Form CT-1040, Form CT-1040 EXT, or Form CT-1040ES over the Internet using the Taxpayer Service Center.

Connecticut Federal/State e-file Program

File your federal and Connecticut returns together using *e-file*!



Visit www.ct.gov/DRS for more information on these programs.

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

CONN-TAX

If you have a touch-tone phone, you can obtain important tax information anytime from CONN-TAX, the Department of Revenue Services' information line. Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice (listed below), or follow the prerecorded instructions. Visit our *Taxpayer Answer Center* online at **www.ct.gov/DRS** and select the *FAQs - Taxpayer Answer Center* link on the left toolbar.

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Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only)

Wednesday, April 15.....until 7:00 p.m.

Vebfiling Through the Taxpa

Taxpayer Service Center for Individuals Save time! Save money! Save a stamp!

File your Connecticut resident, part-year resident, or nonresident income tax return electronically using the **Taxpayer Service Center** (*TSC*) for *Individuals* to save time and effort while helping the Connecticut Department of Revenue Services (DRS) reduce state costs.

TSC-IND is an interactive, electronic self-service tool that can be accessed through the DRS website. **TSC-IND** offers taxpayers a free, fast, easy, and secure way to file a return. Users also can pay taxes, check the status of a refund, or conduct other business with DRS; all without leaving home.

Users of the **TSC** are designated as electronic filers and will no longer receive paper returns and booklets from DRS. This reduces future state costs for paper, postage, and printing, and helps decrease return processing costs.

Visit the DRS website at www.ct.gov/DRS for more information about TSC-IND.

Setting up a TSC Online Account for a New User

- **1** To begin, go to www.ct.gov/DRS.
- **2** On the Taxpayer Service Center (*TSC*) image select Individual.
- **3** An interim page will contain useful information related to this year's income tax returns. Select "Continue" to go to the TSC Login page and enter your **Social Security Number.**

Joint Connecticut income tax filers must enter the Social Security Number of the primary filer. The primary filer is generally the first person listed on the joint return.

- **④** Select PIN or prior year's adjusted gross income from the drop down menu and enter it in the box.
- **5** Create your profile. You must create an individual profile by entering your name

Tow State of Connecticut O **Department of Revenue Services** FAQs-Answer Center Taxpo, ar survey Taxpayer Service Center (TSC) **Businesses** Individuals File Returns, Make Payments, Update Information Online Tax Professionals Filing Season Help Your Rights as a Connecticut Taxpayer Electronic Services Tax Research & Statistics Top 100 delin taxpayer list Starting a New Business? Register Here Cigarette &Tobacco Products Taxes Recent Tax News Featured Sites Accessing Your Existing Account

To access an established TSC account, follow steps 1 through 3 and enter your password.

If you forgot your password, select the "Forgot Password" link and follow the prompts.

and contact information, and completing all other boxes. Keep your password in a safe place for future access.

You're done with the login process! You will need your Social Security Number and password each time you visit the TSC.

If you prefer to use our *Telefile* system, call 860-289-4829 and follow the telephone prompts to set up your profile.

Additional Assistance

Call the DRS 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. TTY/TTD users only call 860-297-4911. Email DRS at DRS@po.state.ct.us. TPG-177 (Rev. 10/08)

What's New

• **Filing Status Options:** For taxable year 2008, the Connecticut filing status options are single, filing jointly for federal and Connecticut, filing jointly for Connecticut only, filing separately for federal and Connecticut, filing separately for Connecticut only, head of household, and qualifying widow(er) with dependent child.

The filing status for individuals who are parties to a civil union recognized under Connecticut law or in a marriage under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) is either filing jointly for Connecticut only or filing separately for Connecticut only. See *Filing Status* Page 13.

The chart below illustrates how the new Connecticut filing status options for the 2008 taxable year relate to the filing status options for the 2007 taxable year.

2007 Filing Status Option	2008 Filing Status Option
Single	Single
Head of household	Head of household
Qualifying widow(er) with dependent child	Qualifying widow(er) with dependent child
Married filing jointly	Filing jointly for federal and Connecticut
Married filing separately	Filing separately for federal and Connecticut
Civil union filing jointly	Filing jointly for Connecticut only
Civil union filing separately	Filing separately for Connecticut only

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.

- **Personal Exemption and Credits:** The personal exemption for individuals whose filing status is single has increased to \$13,000 for the 2008 taxable year. There is a \$1,000 reduction in the exemption for every \$1,000 of Connecticut adjusted gross income over \$26,000. See the Tax Calculation Schedule on Pages 44 and 45.
- **Property Tax Credit Limitation:** The property tax credit limitation for any taxpayer who files as a single individual has increased to \$56,500. The amount of the credit is reduced by 10% for each \$10,000 or fraction of \$10,000 that your Connecticut adjusted gross income exceeds \$56,500.
- Homecare Option Program for the Elderly: New legislation expands the allowed subtraction modification to include dividends or capital gains. An individual is

allowed, in computing his or her Connecticut adjusted gross income, to subtract from federal adjusted gross income (AGI) interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly. This modification is allowed to the extent that the interest, dividends, or capital gains is properly includable in the gross income of the designated beneficiary for federal income tax purposes.

The legislation modifies the definition of designated beneficiary to include any individual who has been designated as a beneficiary in the participation agreement and may include any individual who enters into a participation agreement or is subsequently designated as a spouse or the partner to a civil union of the designated beneficiary.

To make the modification to federal AGI for the Homecare Option Program for the Elderly, a taxpayer must file **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

• Military Pension Benefits: For taxable years beginning on or after January 1, 2008, Conn. Gen. Stat. §12-701(a) (20)(B) allows an individual, to the extent properly includable in federal AGI, in computing his or her Connecticut adjusted gross income, to subtract from his or her federal AGI 50% of the income received from the U.S. government as retirement pay for a retired member of the armed forces of the United States or the National Guard (retired member).

This legislation allows a retired member, for Connecticut income tax purposes, who received retirement pay from the U.S. government to exclude 50% of the retirement pay received from the U.S. government when computing adjusted federal tentative minimum tax and adjusted federal alternative minimum taxable income.

Benefits received by a beneficiary under an option or election made by a retired member and which commenced with the member's death are covered by this subtraction modification.

To make the military pension modification to federal AGI for 50% of a qualifying military pension, a taxpayer must file **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

• **Mailing Labels:** The Department of Revenue Services (DRS) no longer provides a preprinted peel-off label. You **must** enter your name, mailing address, SSN, and the name and SSN for your spouse (if filing a joint return) on the return.

General Information

Tax Assistance

DRS is ready to help you and offers several resources where you can get answers to your Connecticut tax questions.

Visit the DRS website at **www.ct.gov/DRS** or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices, telephone numbers, and office hours. 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 Form 1040EZ, 1040A, or 1040.

Personal telephone assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) or visit the DRS website for details.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications anytime. Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet and at most public libraries, town halls, and post offices during the tax filing season.

Important Reminders

- □ You **must** use blue or black ink only to complete your return.
- □ Remember to 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 (such as your name, SSN, ITIN, or attachments), the processing of your return will be delayed.
- □ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you receive the forms on or before January 31. If you receive an additional federal W-2 or 1099 form 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 32.
- □ Do not send W-2, 1099, or Schedule CT K-1 forms 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 fail to complete all columns.
- Check the correct filing status on your return.
- □ 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 firm's Federal Employer Identification Number (FEIN) in the space provided.
- Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.
- 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.
- □ File the correct form. Most taxpayers qualify to electronically file their Connecticut income tax return or file Form CT-1040EZ, Connecticut Resident EZ Income Tax Return. See May I File My Connecticut Income Tax Return Over the Telephone Using Telefile, May I File My Connecticut Income Tax Return Over the Internet, or May I File Form CT-1040EZ on Page 9.
- □ If you receive federally taxable Social Security benefits, you **must file Form CT-1040**, *Connecticut Resident Income Tax Return*.
- □ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, remember to check the box next to the deceased taxpayer's SSN.
- □ Remember to 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 return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- □ DRS no longer provides a preprinted peel-off label. You **must** enter your name, mailing address, SSN, and the name and SSN for your spouse (if filing a joint return) on the return.
- □ Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 15.
- □ Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect or are required to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- □ Use the correct DRS mailing label on the envelope when filing your return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year **and** any of the following is true for the 2008 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT;

- You meet the Gross Income Test; or
- You had a federal alternative minimum tax liability.

If none of the above apply, do not file a Connecticut resident income tax return.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2008 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,000 and you are filing single;
- \$19,000 and you are filing head of household; or
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

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-1040**, *Schedule 1*.

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, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- Federally taxable Social Security benefits; and
- Federally taxable disability benefits.

The following examples explain the gross income test for a Connecticut resident:

Example 1: Your only income is from a sole proprietorship and you file federal Form 1040 reporting 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, you must file a Connecticut income tax return.

Example 2: You 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, you do not have to file a Connecticut income tax return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: You file as single on a Connecticut income tax return and received \$12,625 in wage income and \$1,000 in federally-exempt interest from California state bonds. Your federal gross income with additions from Form CT-1040, *Schedule 1* (interest on state or local obligations other than Connecticut) is \$13,625. Therefore, you must file a Connecticut 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, 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

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Resident Return* on Page 5 are met.

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 2008; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2008.

Completing this form authorizes DRS to verify your Title 19 status for 2008 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 a Connecticut Resident Return* are met. The executor, administrator, or surviving spouse must check the box next to the deceased taxpayer's SSN on the front page of the return. The person filing the return must sign for the deceased taxpayer on the signature line and indicate the date of death.

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. A surviving civil union partner or spouse in a marriage recognized under *Kerrigan* may file a joint return as a surviving spouse as if federal income tax law permitted a civil union partner or spouse in a marriage recognized under *Kerrigan* to file as a surviving spouse. Write "filing as surviving spouse" in the deceased spouse's signature block on the return. If both spouses died in 2008, their legal representative must file a final return. The Connecticut and federal filing status must be the same unless the surviving spouse is a civil union partner or spouse in a marriage recognized under *Kerrigan*.

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.

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

A nonresident alien must file a Connecticut income tax return if he or she meets the requirements of *Who Must File a Connecticut Resident Return*. In determining whether the gross income test is met, the nonresident alien 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 the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income. See Form CT-1040, Schedule 1, Line 38, or Form CT-1040NR/PY, Schedule 1, Line 40.

If the nonresident alien does not have and is not eligible for a Social Security Number (SSN), he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS and enter it in the space provided for an SSN. DRS no longer processes income tax returns or Form CT-1040 EXT with "Applied For" or "NRA" entered in the SSN field. 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, 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.

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 filing separately except as noted by the following. A civil union partner or a spouse in a marriage recognized under *Kerrigan* who is a nonresident alien may file a joint Connecticut income tax return as long as his or her civil union partner or spouse is a citizen or resident of the United States. A civil union partner or spouse filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately for Connecticut only.

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.

You are a **resident** for the 2008 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2008 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2008 taxable year **and** spent a total of more than 183 days in Connecticut during the 2008 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 *Spouses With Different Residency Status* on Page 14 and *Special Information for Nonresident Aliens* on this page.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2008 taxable year, you must file **Form CT-1040EZ** or **Form CT-1040**.

You are a **part-year resident** for the 2008 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2008 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 for *Who Must File Form CT-1040NR/PY* for the 2008 taxable year, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

You are a **nonresident** for the 2008 taxable year if you are neither a resident nor a part-year resident for the 2008 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2008 taxable year, you must file Form CT-1040NR/PY.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Spouses With Different Residency Status* on Page 14.

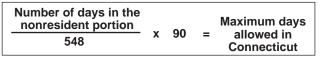
If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2008 even if your domicile was Connecticut.

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2008 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2008 taxable year; **and**
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2008 taxable year.

Group B

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- 2. 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 the portion of the taxable year bears to 548. See the calculation below:



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

Military Personnel Filing Requirements

Military personnel 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 7.

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 (including your spouse's nonmilitary income) may be subject to Connecticut income tax. See the instructions for a Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.

Example: Jennifer 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 Jennifer had no other income . . .

Since Jennifer 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 Jennifer had a part-time job in Connecticut . . .

Her Connecticut source income from nonmilitary employment is taxable. Jennifer must file Form CT-1040NR/PY to report the income.

Spouses of military personnel stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Resident*, *Part-Year Resident*, *or Nonresident* on Page 7. See **Informational Publication 2008(22)**, *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 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 the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Members of the U.S. Armed Forces serving in military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the 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 2008(22)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

May I File My Connecticut Income Tax Return Over the Telephone Using *Telefile*

Most residents qualify to *Telefile* their Connecticut income tax return. You may *Telefile* your Connecticut income tax return if you are eligible to file **Form CT-1040EZ** and **all** of the following are true:

- You filed a Connecticut income tax return in the last three years;
- Your filing status is the same as the last return DRS has on file. See the chart in the *What's New* section on Page 4 for information on 2008 filing status options;
- □ Your name and address has not changed. However, if your name or address has changed, contact the DRS Registration Unit at 860-297-4962 (during business hours) one day prior to *Telefiling*;
- □ You have no more than seven W-2 or 1099 forms showing Connecticut income tax withheld;
- □ You (and your spouse, if filing a joint return) were a Connecticut resident for the entire 2008 taxable year;
- □ Your only Connecticut modification to federal adjusted gross income is a federally taxable refund or state and local income taxes; **and**
- □ Your federal adjusted gross income is \$350,000 or less;

You are **not eligible** to Telefile your 2008 Connecticut income tax return if:

- □ You report federally taxable Social Security benefits;
- You made estimated Connecticut income tax payments or had an overpayment applied to the 2008 taxable year;
- □ You are filing **Form CT-1040CRC**, *Claim of Right Credit*;
- □ You are filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your return;
- You are claiming credit for income taxes paid to a qualifying jurisdiction; or
- □ You have a federal alternative minimum tax liability.

If you meet the eligibility requirements listed, you may *Telefile* your Connecticut income tax return. The *Telefile Worksheet* is included in the **2008 Form CT-1040EZ and Electronic Filing Options Booklet**, which is available at most Connecticut public libraries, town halls, post offices, or DRS offices.

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. For more information about the *TSC*, see Page 3. 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 you 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. See the chart in the *What's New* section on Page 4 for information on 2008 filing status options;

If your filing status changed since your last filing, you may be able to file electronically through the *TSC*. If the filing status you want to use is not displayed in the drop-down menu, you cannot file electronically through the *TSC* this year, but you may be able to file electronically through e-file.

- □ You are not filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your return;
- □ You are not filing Form CT-1040CRC, *Claim of Right Credit;* and
- □ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld.

May I File Form CT-1040EZ

Connecticut residents may file the short, simple Form CT-1040EZ if **all** of the following are true:

- □ You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
- □ You did not report federally taxable Social Security benefits for the 2008 taxable year;
- □ You had no modifications to federal adjusted gross income for Connecticut income tax purposes **or** your only modification is a federally taxable refund of state and local income taxes. See *Schedule 1 Modifications to Federal Adjusted Gross Income* on Page 19;
- □ You are not claiming credit for income taxes paid to another jurisdiction;
- □ You do not have a federal alternative minimum tax liability;
- □ You are **not** filing **Form CT-1040CRC**, *Claim of Right Credit;*
- □ You are not claiming an adjusted net Connecticut minimum tax credit; **and**
- You did not report treaty income on your federal income tax return.

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-1040, *Schedule 1*.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes 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 2008 are references to your taxable year beginning during 2008.

You must use the same method of accounting for Connecticut income tax purposes 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, 2009. 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 next business day is the due date.

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	United Parcel Service (UPS)
(FedEx)	UPS Next Day Air
FedEx Priority Overnight	UPS Next Day Air Saver
FedEx Standard Overnig	ght • UPS 2nd Day Air
 FedEx 2Day 	• UPS 2nd Day Air A.M.
FedEx International Prior	rity • UPS Worldwide Express Plus
FedEx International First	UPS Worldwide Express

This list is subject to change. See **Policy Statement 2008(3)**, *Designated Private Delivery Services and Designated Types of Service*.

If Form CT-1040 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.

You do not need to file Form CT-1040 EXT if you:

- Have requested an extension of time to file your 2008 federal income tax return and you expect to owe no additional Connecticut income tax for the 2008 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; **or**
- If you pay your expected 2008 Connecticut income tax due using a credit card on or before April 15.

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
- You have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2008 and wish to 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.

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/DRS** to file your extension over the Internet.

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 is extended for six months. If you are still unable to file your return and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

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 that 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-1040 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. To ensure proper posting of your payment, write "2008 Form CT-1040" and your SSN(s) (optional) on the front of your check. Mail payments to:

> Department of Revenue Services Accounts Receivable Unit PO Box 5088 Hartford CT 06102-5088

Where to File

For **refunds and all other tax forms without payment** enclosed, use the mailing label with this address and mail your return to:

> Department of Revenue Services PO Box 2976 Hartford CT 06104-2976

For **all tax forms with payment** enclosed, use the mailing label with this address and mail your return with payment to:

Department of Revenue Services PO Box 2977 Hartford CT 06104-2977

Estimated Tax Payments

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 2009 taxable year.

Your required annual payment for the 2009 taxable year is the lesser of:

- 90% of the income tax shown on your 2009 Connecticut income tax return; or
- **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.

You do not have to make estimated income tax payments if:

- You were a Connecticut resident during the 2008 taxable year, and you did not file a 2008 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income during the 2008 taxable year and you did not file a 2008 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 during the 2008 taxable year, your required annual payment is 90% of the income tax shown on your 2009 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 2008(27)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2009. If you made estimated tax payments in 2008, you will automatically receive coupons for the 2009 taxable year in mid-January. They will be preprinted with your name, address, and SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2008, 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.

You may pay your 2009 estimated Connecticut income tax payments by credit card. See Form CT-1040ES, included in this booklet. You may also file and pay your Connecticut estimated tax using the *TSC*. Visit our website at **www.ct.gov/DRS** and click on the *TSC* logo for more information.

To avoid making estimated tax payments, you may request 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 2009(7)**, *Is My Connecticut Withholding Correct?*

2009 Estimated Tax Due Dates Due dates of installments and the amount of required payments for 2009 calendar year taxpayers are:			
April 15, 200925% of your required annual payment			
June 15, 2009 25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)			
September 15, 2009 25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)			
January 15, 2010 25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)			
An estimate is 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 next business day is the due date.			

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, 2010, for the 2009 taxable year. The required installment is the lesser of $66^{2}/_{3}$ % of the income tax shown on your 2009 Connecticut income tax return or 100% of the income tax shown on your 2008 Connecticut income tax return.

A farmer or fisherman who files a 2009 Connecticut income tax return on or before March 1, 2010, and pays in full the amount computed on the return as payable on or before that date, 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. Be sure to check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040. See **Informational Publication 2008(19)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax, or Informational Publication 2007(13)*, *Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax.*

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, 2009, or the date on which the underpayment is paid.

A taxpayer who files a 2008 Connecticut income tax return on or before January 31, 2009, 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, 2009.

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, 2009, if he or she files a 2008 Connecticut income tax return on or before March 1, 2009, and pays in full the amount computed on the return as payable on or before that date.

Filing Form CT-2210

You may be charged interest if your 2008 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 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

You may be able to have your penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest **cannot** be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must include:

- A clear and complete written explanation;
- Your name and SSN;
- The taxable filing period;
- The name of the original form filed or billing notice received; and
- Documentation supporting your explanation.

Attach your request to the **front** of your tax return **or** mail it separately with a copy of your tax return to:

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

Refund Information

DRS issues refund checks as quickly as possible. If you electronically file your return, you will be issued your refund in four days unless additional review is required. However, for returns filed on paper, you must allow eight to ten weeks from the date you mailed the return before calling to check on the status of your refund.

You may check on the status of your refund anytime by calling **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). You can also check on the status of your refund on the *TSC*. Click on the *Individual* to reach the Welcome Page. You can also check on the status of your refund on the *TSC* at www.ct.gov/myrefund.

Be ready to provide your SSN (and your spouse's, if filing jointly) and the exact amount of the refund you 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, 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 2009 estimated tax, and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will be mailed an explanation for the reduction.

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, 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 2008 and who made Connecticut income tax payments (withholding or estimates) for the 2008 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2008; 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*.

When filing Form CT-8379, attach all W-2 and 1099 forms showing Connecticut income tax withheld. Remember to check the box on the front of your Connecticut income tax return and attach Form CT-8379 to the front of your return.

Do **not** use Form CT-8379 to claim your share of a Connecticut refund that was applied to federal taxes you owe to the IRS. You must contact the IRS Office of the Local Taxpayer Advocate in Hartford, Connecticut, at 860-756-4555.

Completing Form CT-1040

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 the appropriate box to indicate your filing status. You may check only one box. Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law (civil union partners).

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted. Civil union partners or spouses in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) must use **filing jointly for Connecticut only** or **filing separately for Connecticut only**. They may not use single or, if applicable, head of household (although this will be their filing status for federal income tax purposes).

Filing Jointly for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing jointly except as noted below.

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.

- If you are **both part-year residents** of Connecticut and have the same period of residency, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.

Filing Jointly for Connecticut Only: This is your Connecticut income tax filing status if you are parties to a civil union recognized under Connecticut law or if you are in a marriage recognized under *Kerrigan* and have elected to file a joint Connecticut income tax return except as noted below:

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut and have the same period of residency, you may choose filing jointly for Connecticut only or filing separately for Connecticut only as your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only, unless you both elect to file a joint Connecticut income tax return. If an election is made,

filing jointly for Connecticut only is your Connecticut income tax filing status.

Filing Separately for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing separately.

Filing Separately for Connecticut Only: This is your Connecticut income tax filing status if you are civil union partners or if you are spouses in a marriage recognized under *Kerrigan* and have not elected to file a joint Connecticut income tax return. This is also your Connecticut income tax filing status if the instructions above so indicate.

If your filing status is qualifying widow(er) with dependent child on federal From 1040 or 1040A, check the box on Form CT-1040EZ for "Qualifying widow(er) with dependent child." **Do not enter** your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN.

Spouses With Different Residency Status

When one spouse is a **nonresident alien** and the other spouse is a **citizen** or **resident** of the United States, **each** spouse who is required to file a Connecticut income tax return **must** file as filing separately for Connecticut only unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return, and they do, in fact, file a joint federal income tax return. This requirement does not apply if you are civil union partners or spouses in a marriage recognized under *Kerrigan*; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means the joint federal adjusted gross income **must** be used on Form CT-1040, Line 1. It also means the spouse who might not otherwise be required to file a Connecticut income tax return will now be jointly and severally liable for any tax liability associated with the filing of a joint Connecticut income tax return.

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-1040, Line 1, your income as recalculated. This provision does not apply if you are civil union partners or spouses in a marriage recognized under *Kerrigan*.

Taxpayers Filing Jointly for Connecticut Only: Taxpayers filing jointly for Connecticut only must recalculate their federal adjusted gross income as if, for federal tax purposes, they were allowed and elected to file as married filing jointly.

Employer provided health insurance coverage for an employee's civil union partner or for a spouse in a marriage recognized under *Kerrigan* is taxable income to the employee for federal income tax purposes. In this case, you must subtract the amount from your federal adjusted gross income and enter the result on Line 1 of your Connecticut income tax return.

Social Security Number, Name, and Address

You **must** write your Social Security Number (SSN), name, and address 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 6.

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, 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.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. 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. If you do not round, DRS will disregard the cents.

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.

2 Calculate Your Tax

Line Instructions

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.

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2008 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 7. Civil union partners or spouses in a marriage recognized under *Kerrigan*, see *Taxpayers Filing Jointly for Connecticut Only* on Page 14.

Line 2: Additions

Enter the amount from **Form CT-1040**, *Schedule 1*, Line 39. See *Additions to Federal Adjusted Gross Income* on Page 19.

Line 3

Add Line 1 and Line 2 and enter the total.

Line 4: Subtractions

Enter the amount from Form CT-1040, Schedule 1, Line 50. See Subtractions From Federal Adjusted Gross Income on Page 20.

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 Tax

For each filing status, if the amount on Line 5 is: \$12,000 or less for filing separately; \$13,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for filing jointly, or qualifying widow(er) with dependent child, enter "0" on Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods.

Tax Tables: If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 34 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 6.

Tax Calculation Schedule: If your Connecticut adjusted gross income is more than \$102,000, you **must** use the *Tax Calculation Schedule* on Page 44 or visit **www.ct.gov/DRS** to use the Income Tax Calculator on the DRS website to figure your tax. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000.

Line 7: Credit for Income Taxes Paid to Qualifying Jurisdictions

If all or part of the income reported on this return 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-1040, *Schedule 2*, and enter the amount from Line 59 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* on Page 23.

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

Line 8

Subtract Line 7 from Line 6 and enter the result. If Line 7 is greater than Line 6, enter "0."

Line 9: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2008, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter the amount shown on Form CT-6251, Line 23.

Line 10

Add Line 8 and Line 9 and enter the total.

Line 11: Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both

If Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, complete and attach *Schedule 3* on Page 4 of Form CT-1040 to be allowed this credit. Enter the amount from Line 68 on Line 11. Be certain to include all of the requested information or your credit may be denied. See *Schedule 3 - Property Tax Credit* on Page 26.

The credit is limited to the lesser of \$500 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is **\$500** per return regardless of filing status. See *Property Tax Credit Table* on Page 28. This credit can be used to offset only your 2008 income tax. **You may not carry this credit forward and it is not refundable.**

Line 12

Subtract Line 11 from Line 10 and enter the result. If less than zero, enter "0."

Line 13: Adjusted Net Connecticut Minimum Tax Credit

Enter the amount from **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates*, on Line 13. If you did not pay Connecticut alternative minimum tax in 1993 or after, or if you entered an amount on Form CT-1040, Line 9, enter "0."

Line 14: Connecticut Income Tax

Subtract Line 13 from Line 12 and enter the result. If less than zero, enter "0."

Line 15: Individual Use Tax

Complete and attach *Schedule 4* on Page 4 of Form CT-1040. Enter on Line 15 total use tax due as reported on *Schedule 4*, Line 69. You **must** enter "0" if no Connecticut use tax is due; otherwise you have not filed a use tax return.

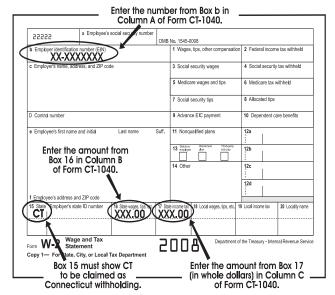
Line 16 and Line 17

Add Line 14 and Line 15. Enter the total on Line 16 and Line 17.

3 Payments

Line 18: Connecticut Tax Withheld

For each federal W-2 or 1099 form where Connecticut income tax was withheld, enter the following on Lines 18a through 18g.



Column A: Enter the Employer Identification Number or 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.

If you have **more than seven** federal W-2 or 1099 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-1040. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 18h.

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 18.

Do not send copies of W-2 and 1099 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 19: All 2008 Estimated Tax 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 2008 estimated payments made in 2009. **Do not** include any refunds received.

Line 20: 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 21: Total Payments

Add Lines 18, 19, and 20 and enter the total. This represents the total of all Connecticut tax payments made.

4 Overpayment

Line 22: Overpayment

If Line 21 is greater than Line 17, subtract Line 17 from Line 21 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 23, 24, and 25. If Line 21 is less than Line 17, go to Line 26.

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 23: Amount of Line 22 You Want Applied to Your 2009 Estimated Tax

Enter the amount of your 2008 overpayment you want applied to your 2009 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2009, 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, 2009, will be applied as of the date of receipt. **Your request to apply this amount to your 2009 estimated income tax is irrevocable**.

Line 24: Total Contributions to Designated Charities

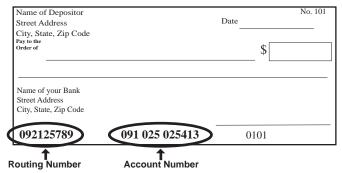
You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. Complete and attach *Schedule 5* on Page 4 of Form CT-1040. Enter the total contributions as reported on *Schedule 5*, Line 70. **Your contribution is irrevocable**.

You may also make direct contributions by following the instructions on Page 29.

Line 25: Refund

Subtract the total of Line 23 and Line 24 from Line 22. Enter the result. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 25a, 25b, and 25c to have your refund directly deposited into your checking or savings account.



Enter your nine-digit bank routing number and your bank account number in Lines 25b and 25c. 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 digits and must be numeric.

If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Your overpayment will be applied in the following order: penalty and interest you owe; 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 2009 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 26: Tax Due

If Line 17 is greater than Line 21, subtract Line 21 from Line 17 and enter the result. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 11.

Line 27: 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 that no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Line 28: Interest for Late Payment or Late Filing If you fail to pay the tax when due, interest will be charged at 1% per month or fraction of a month from the due date until payment is made.

Line 29: Interest on Underpayment of Estimated Tax If Line 14 minus Line 18 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, 2009.

Line 30: Total Amount Due

Add Lines 26 through 29 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 DRS **Taxpayer Service Center** (*TSC*) at **www.ct.gov/DRS** and follow the prompts to make a direct payment. You may also visit **https://drsindtax.ct.gov** to make a direct payment if you do not want to login to 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, 2009) to avoid penalty and interest.

Pay by Credit Card or Debit Card



If you filed a 2007 Connecticut income tax return, you may elect to pay your 2008 Connecticut income tax liability using your American Express[®] card, Discover[®] card, MasterCard[®] card, VISA[®] card, or comparable debit card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% of your total tax payment. 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.

- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777; **or**
- Visit **www.officialpayments.com** and select Payment Center.

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 "**2008 Form CT-1040**" 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-1040EXT.

6 Sign Your Return

After you complete Form CT-1040, 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-1040.

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.

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.

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2008 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 completes processing 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 2009 tax return. This is April 15, 2010, for most taxpayers.

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

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 "2008 Form CT-1040" and your SSN(s) (optional) on the front of your check.

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

- Form CT-1040CRC, Claim of Right Credit
- 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

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-1040EXT.

Filing Your Return

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

- 1. Remove both labels from the envelope flap along the perforation.
- 2. Choose the correct label for your return, moisten, and place it on the return envelope.
- 3. Affix the correct postage to the envelope.

Do not use these mailing labels to send other correspondence to DRS. Using these labels for other purposes will delay our response to you.

Recordkeeping

Make a copy of your tax return, worksheets that you used, and records of all items appearing on the return (such as W-2 and 1099 forms) 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 usually expect to receive your copy in approximately three weeks.

Form CT-1040 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 31: 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 32: 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 33: Reserved for Future Use

Line 34: 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 34. 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.

Line 35: 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 **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 an amount greater than zero, enter the amount on Line 35. If the amount is less than zero, enter the amount on Line 46.

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 35 or, if less than zero, on Line 46.

Line 36: 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 to determine gain (loss) for federal income tax purposes whether or not the entire loss is used in computing federal adjusted gross income.

Line 37: Reserved for Future Use

Line 38: Other

Use Line 38 to report any of the following modifications:

- 1. 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 such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such 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. Also use Line 38 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 31 through 36.

Line 39: Total Additions

Add Lines 31 through 38 and enter the total.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 40: 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 40 **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you will 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 41: 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 that are 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 reported on Line 41 is \$55.

Line 42: 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. Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under *Kerrigan* must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

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 Line 42 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 in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* on Page 21 and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets in federal Publication 590 or federal Publication 915, see **Informational Publication 2008(24)**, *Connecticut Tax Tips for Senior Citizens*.

If you are using a worksheet 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

Social Security Benefit Adjustment Worksheet - Line 42				
Enter the amount from Form CT-1040, Line 1				
If your filing status is single or filing separately , is the amount on Line 1 \$50,000 or more?				
Yes: Complete this worksheet.				
■ No: Do not complete this worksheet. Enter the amount of federally taxable Social Security ben Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.	efits you reported on federal			
If your filing status is filing jointly , qualifying widow(er) , or head of household , is the amount on Lin	ne 1 \$60,000 or more?			
Yes: Complete this worksheet.				
No: Do not complete this worksheet. Enter the amount of federally taxable Social Security ben Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.	efits you reported on federal			
A. Enter the amount reported on your 2008 federal Social Security Benefits Worksheet, Line 1.	A.			
If Line A is zero or less, stop here and enter "0" on Line 42. Otherwise, go to Line B.				
B. Enter the amount reported on your 2008 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2008, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet.	В.			
If Line B is zero or less, stop here. Otherwise, go to Line C.				
C. Enter the lesser of Line A or Line B.	С.			
D. Multiply Line C by 25% (.25).	D.			
E. Taxable amount of Social Security benefits reported on your 2008 federal Social Security Benefits Worksheet, Line 18.	E.			
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040, Line 42. If Line D is greater than or equal to Line E, enter "0."	F.			

should verify that the line references from these worksheets are the same as the equivalent federal publication to be certain you are using the proper amounts.

Line 43: Refunds of State and Local Income Taxes Enter the amount of taxable refunds of state and local income taxes reported on your federal Form 1040, Line 10. If federal Form 1040, Line 10, is blank or if you filed federal Form 1040A or 1040EZ, enter "0."

Line 44: 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 2008, 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 42 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 42 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. See also Informational Publication 2008(24), Connecticut Tax Tips for Senior Citizens.

Line 45: Special Depreciation Allowance for Qualified Property Placed in Service During Preceding Year(s)

If you added bonus depreciation to your federal adjusted gross income on your 2004 Form CT-1040, Line 33, you may subtract 25% of that bonus depreciation amount on Line 45.

Example: Linda was required to make an addition modification of \$6,000 on Line 33 of her 2004 Form CT-1040. On her 2008 Form CT-1040, Line 45, she will make a subtraction modification of \$1,500. This amount is 25% of the \$6,000 reported on her 2004 Form CT-1040, Line 33.

See **Special Notice 2003(21)**, 2003 Legislation Affecting the Connecticut Income Tax.

Line 46: 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 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 an amount less than zero, enter the amount on Line 46. If the amount is greater than zero, enter the amount on Line 35.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications if less than zero on Line 46.

Line 47: 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 to determine gain (loss) for federal income tax purposes.

Line 48: 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.

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 49: Other

Use Line 49 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 such tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of such 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.
- 2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
- 3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and 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.
- 5. Subtract the amount of any distributions you received from the CHET fund as a designated beneficiary to the extent includable in your federal adjusted gross income.

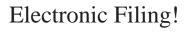
Congress passed legislation excluding from federal gross income any distribution from a qualified State tuition program (such as CHET) to the extent the distribution is used to pay for qualified higher education expenses (Pub. L. No. 107-16, §402). To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 49.

- 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. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income.
- 8. 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 are properly included in the gross income of the designated beneficiary for federal income tax purposes.
- 9. 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 or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Do **not** use Line 49 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 *Spouses With Different Residency Status* on Page 14.

Line 50: Total Subtractions

Add Lines 40 through 49 and enter the total.





Free and secure!

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

You **must** first complete Form CT-1040, *Schedule 3 - Credit* for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both, before completing Schedule 2. See the instructions for Schedule 3 - Property Tax Credit on Page 26.

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

If you are a **resident** of Connecticut and if any part of your income 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.

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 the 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 2005(16), 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 considered derived from or connected with sources within a qualifying jurisdiction **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;
- 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 of the following amounts is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The portion of Connecticut income tax due on the Connecticut adjusted gross income sourced in the qualifying jurisdiction; **or**
- The amount of your Connecticut income tax entered on Form CT-1040, Line 6.

How to Calculate the Credit

You **must** first complete your income tax return(s) for the qualifying jurisdiction(s). Then complete the Schedule 2 - Worksheet above to determine the amount to enter on *Schedule 2*, Line 53.

The allowed 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-1040.

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 example for Line 56 on Page 25):
 - 1. Use only **one** column on Form CT-1040, *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 57 of that column.

Schedule 2 - Worksheet					
Complete this worksheet and enter the amount from Line 20, Column II, on For CT-1040 , <i>Schedule 2</i> , Line 53. Complete a separate worksheet for each qualifyi jurisdiction if you paid income tax to more than one qualifying jurisdiction.		Column I	Column II Amount Taxable in Qualifyin Jurisdiction		
1. Wages, salaries, tips, etc.	1.				
2. Taxable interest	2.				
3. Ordinary dividends	3.				
4. Taxable refunds, credits, or offsets of state and local income taxes	4.				
5. Alimony received	5.				
6. Business income or (loss)	6.				
7. Capital gain or (loss)	7.				
8. Other gains or (losses)	8.				
9. Taxable amount of IRA distributions	9.				
10. Taxable amount of pensions and annuities	10.				
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11.				
12. Farm income or (loss)	12.				
13. Unemployment compensation	13.				
14. Taxable amount of social security benefits	14.				
15. Other income (including lump-sum distributions)	15.				
16. Add Lines 1 through 15.	16.				
17. Total federal adjustments to income	17.				
18. Federal adjusted gross income: Subtract Line 17 from Line 16.	18.				
19. Connecticut modifications: See instructions.	19.				
 Connecticut adjusted gross income: Add Line 18 and Line 19. Enter the amount from Column II on Form CT-1040, <i>Schedule 2</i>, Line 53. 	20.				

- B. If the **amounts** of income taxed by both the city and state **are not the same**:
 - 1. Use **two** columns on Form CT-1040, *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 Instructions

Complete the Schedule 2 Worksheet to determine the portion of your Connecticut adjusted gross income derived from a qualifying jurisdiction. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions listed below.

- 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.

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction. Keep the worksheet with your 2008 tax records. Do not attach it to your tax return.

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

Column I

Enter on Lines 1 through 15 of the worksheet the amounts entered on Lines 7 through 21, respectively, of your federal income tax return.

Enter on Line 17 of the worksheet the amount entered on Line 36 of your federal income tax return.

Enter on Line 19 of the worksheet the **net** amount of your Connecticut modifications to federal adjusted gross income. Subtract Form CT-1040, *Schedule 1*, Line 50, from Line 39 to arrive at this amount.

Column II

For each line, enter that portion of the amount entered on the same line of Column I you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. On Line 19, enter only the portion of Connecticut modifications **directly related** to income sourced in the qualifying jurisdiction. The fact that the qualifying jurisdiction may take into account your entire adjusted gross income (to compute the rate at which your income sourced in that jurisdiction will be taxed) does not mean you paid income tax to that jurisdiction on your entire adjusted gross income. Because you are a nonresident of the qualifying jurisdiction, you may be taxed by that jurisdiction only on your income Standard Two-Letter Codes sourced in that jurisdiction.

Example 1: Laura, a Connecticut resident whose filing status is single, earned wages of \$150,000 from a company located in the State of New York. Laura works inside and outside of New York and allocated her wage income based upon the days worked in New York. She determined \$100,000 to be her New York State allocated wage income and reported and paid this amount on her New York nonresident income tax return. On her federal Form 1040, Line 7, she entered \$150,000. When completing the Schedule 2 Worksheet, she enters \$150,000 in Column I, Line 1, and \$100,000 in Column II, Line 1. Laura also enters \$100,000 on Form CT-1040, Schedule 2, Line 53.

Example 2: Luke and Lee file a joint federal Form 1040 and a joint Form CT-1040. Lee's wages as an employee working in Rhode Island are \$20,000 and Luke's wages as an employee working in Connecticut are \$25,000. On their federal Form 1040, Line 7, they enter \$45,000. When completing the Schedule 2 Worksheet, Luke and Lee enter \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1, Luke and Lee also enter \$20,000 on Form CT-1040, Schedule 2, Line 53.

Example 3: Linda is a sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. 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 Schedule C, \$35,000 is derived from the Massachusetts location. When completing the Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 6, and \$55,000 (\$90,000 - \$35,000) in Column II, Line 6. Linda also enters \$55,000 on Form CT-1040, Schedule 2. Line 53.

Schedule 2 – Line Instructions Line 51: Modified Connecticut Adjusted Gross Income

Add to Connecticut adjusted gross income from Line 5 any net loss 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). The modified amount is entered on Line 51.

Example: Fred's Connecticut adjusted gross income of \$60,000 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 the \$80,000 on Line 51.

Line 52: 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 two-letter code of the state.

Alabama AL	LouisianaLA	OhioOH
Arizona AZ	MaineME	OklahomaOK
Arkansas AR	MarylandMD	OregonOR
California CA	MassachusettsMA	PennsylvaniaPA
Colorado CO	MichiganMI	Rhode IslandRI
Delaware DE	MinnesotaMN	South CarolinaS C
District of Columbia DC	MississippiMS	TennesseeTN
Georgia GA	MissouriMO	Utah UT
Hawaii HI	MontanaMT	Vermont VT
Idaho ID	NebraskaNE	VirginiaVA
Illinois IL	New JerseyN J	West VirginiaWV
Indiana IN	New MexicoNM	Wisconsin WI
Iowa IA	New YorkNY	
Kansas KS		
Kentucky KY	North DakotaND	

Line 53: Non-Connecticut Income

Complete the Schedule 2 Worksheet on Page 24 to determine the total non-Connecticut income included in your Connecticut adjusted gross income and reported on a qualifying jurisdiction's income tax return. Enter the amount from Column II, Line 20, of the Worksheet.

Line 54

Divide the amount on Line 53 by the amount on Line 51. The result cannot exceed 1.0000. Round to four decimal places.

Line 55: Income Tax Liability

Subtract Line 11 from Line 6 and enter the result.

Line 56

Multiply the percentage arrived at on Line 54 by the amount reported on Line 55.

Example: Jean is a Connecticut resident who worked in City Y, a city in State X, during the taxable year. Jean's filing status is single and her Connecticut adjusted gross income is \$160,000. The amount entered on Jean's Form CT-1040, Line 55, is \$7,800. Both State X and City Y impose an income tax. Her Connecticut adjusted gross income derived from State X is \$80,000 as is her Connecticut adjusted gross income derived from City Y. Because the amounts of income taxed by both State X and City Y are the same, Jean uses one column on Form CT-1040, Schedule 2. Jean pays an income tax of \$6,000 to State X and an income tax of \$360 to City Y. Since Jean's Form CT-1040, Line 51, is \$160,000, her Schedule 2 is completed as follows:

	Column A		Column B	
Line 52	State X, City Y			
Line 53	80,000	00		00
Line 54	.5000			
Line 55	7,800	00		00
Line 56	3,900	00		00
Line 57	6,360	00		00
Line 58	3,900	00		00
Line 59	Total Credit		3,900	00

Line 57: Income Tax Paid to a Qualifying Jurisdiction

Enter the total amount of income tax paid to a qualifying jurisdiction.

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 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 58

Enter the lesser of the amounts reported on Line 56 or Line 57.

Line 59: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 58A, Line 58B, and Line 58 of any additional worksheets. The amount on Line 59 cannot exceed the amount on Line 56. Enter the total here and on Form CT-1040, Line 7.

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

Schedule 3 – Property Tax Credit

Connecticut residents **must** complete *Schedule 3* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2008 to a Connecticut political subdivision on a primary residence or privately owned or leased motor vehicle, or both. You must attach Schedule 3 to your Form CT-1040 or your credit will be disallowed. If you entered zero on Form CT-1040, Line 10, **do not** complete this schedule. See **Informational Publication 2007(21**), *Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify

You may take credit against your 2008 Connecticut income tax liability for property tax payments you made on your primary residence or privately owned or leased motor vehicle, or both, to a Connecticut political subdivision. Generally, property tax bills due and paid during 2008 qualify for this credit. This includes any installment payments you made during 2008 that were due in 2008 and any installments you prepaid during 2008 due in 2009. Supplemental property tax bills that were due during 2008 or 2009 also qualify if paid during 2008. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit.

Taxpayers who file a joint Connecticut income tax return may include property tax bills for which each spouse is individually or jointly liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2008 (either by the leasing company or by you). Refer to your January 2009 billing statement from the leasing company to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number you may call to obtain the necessary information. If you do not receive a billing statement in January 2009, contact your leasing company for the appropriate property tax information.

Example 1: Lisa received a property tax bill for a motor vehicle listed on her town's October 1, 2006, grand list. The bill was payable in two installments, July 1, 2007, and January 1, 2008. If Lisa paid the January 1, 2008, installment on January 1, 2008, she is eligible to claim it on her 2008 income tax return. If she prepaid it during 2007, she is not eligible to take credit for it on her 2008 return, but she may have been eligible to take credit for it on her 2007 return.

Example 2: Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2007, grand list. The bill was payable in two installments, July 1, 2008, and January 1, 2009. Mary is eligible to take credit for both installments on her 2008 income tax return if she paid both installments during 2008. If Mary waited until January 1, 2009, to pay her second installment, she is not eligible to take credit on her 2008 return for this installment, but she may be eligible to take credit for it on her 2009 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence or motor vehicle, or both) is **\$500** per return regardless of filing status.

This maximum property tax credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on Form CT-1040, Line 10, and is phased out depending upon your Connecticut adjusted gross income. To be allowed this credit, you must complete *Schedule 3* in its entirety and attach it to your return.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is single, filing separately, or head of household is limited to the property tax paid on **one** motor vehicle even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is filing jointly or qualifying widow(er) with dependent child are limited to the property taxes paid on **two** motor vehicles.

Schedule 3 – Line Instructions

Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make, and model.

Date(s) Paid

Enter the date(s) you paid qualifying property tax.

Line 60: Primary Residence

Enter the total amount of property tax paid on your primary residence.

Line 61: Auto 1

Enter the total amount of property tax paid on your motor vehicle.

Line 62: Filing Jointly or Qualifying Widow(er) Only - Auto 2

Enter the total amount of property tax paid on your second motor vehicle.

Line 63

Add Lines 60, 61, and 62 and enter the total.

Line 64

The maximum property tax credit allowed is **\$500**.

Line 65

Enter the lesser of Line 63 or Line 64.

Line 66

Enter "0" on Line 66 and enter amount from Line 65 on Line 68 if your:

Filing status is:	Connecticut adjusted gross income is:
Single	\$ 56,500 or less
Filing jointly or qualifying widow(e	er) \$100,500 or less
Filing separately	\$ 50,250 or less
Head of household	1 \$ 78,500 or less

Otherwise, go to the *Property Tax Credit Table* on Page 28 or visit the DRS website at **www.ct.gov/DRS** to use the Property Tax Calculator. Enter the decimal amount from the *Property Tax Credit Table* on Form CT-1040, Line 66.

Line 67

Multiply Line 65 by Line 66.

Line 68

Subtract Line 67 from Line 65. Enter here and on the front of Form CT-1040, Line 11.

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Property Tax Credit Table

Enter the amount from **Form CT-1040**, *Schedule 3 - Property Tax Credit*, Line 65, on Line 68 and Line 11, **if your filing status is:**

Single and your Connecticut AGI is	\$56,500 or less
Filing jointly or qualifying widow(er) and your Connecticut AGI is	\$100,500 or less
Filing separately and your Connecticut AGI is	\$50,250 or less
Head of household and your Connecticut AGI is	\$78,500 or less

Otherwise, enter the decimal amount from the Property Tax Credit Table below on Form CT-1040, *Schedule 3*, Line 66.

Use your fili	ng status on the fro	nt of your tax retur	n and your Connecti	icut AGI - Form CT	-1040 Line 5
	0	nt of your tux fetur			,
	Single		0	ntly or Qualifying V	
If you are single and your Connecticut AGI is:			filing jointly for Co	jointly for federal and onnecticut only, or qua your Connecticut AGI	lifying widow(er)
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$56,500	0	\$ 0	\$100,500	0
\$56,500	\$66,500	.10	\$100,500	\$110,500	.10
\$66,500	\$76,500	.20	\$110,500	\$120,500	.20
\$76,500	\$86,500	.30	\$120,500	\$130,500	.30
\$86,500	\$96,500	.40	\$130,500	\$140,500	.40
\$96,500	\$106,500	.50	\$140,500	\$150,500	.50
\$106,500	\$116,500	.60	\$150,500	\$160,500	.60
\$116,500	\$126,500	.70	\$160,500	\$170,500	.70
\$126,500	\$136,500	.80	\$170,500	\$180,500	.80
\$136,500	\$146,500	.90	\$180,500	\$190,500	.90
\$146,500	and up	1.00	\$190,500	and up	1.00
Filing Separately]	Head of Household	
	arately for federal and ecticut only and your		If you are head of household and your Connecticut AGI is:		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$50,250	0	\$ 0	\$78,500	0
\$50,250	\$55,250	.10	\$78,500	\$88,500	.10
\$55,250	\$60,250	.20	\$88,500	\$98,500	.20
\$60,250	\$65,250	.30	\$98,500	\$108,500	.30
\$65,250	\$70,250	.40	\$108,500	\$118,500	.40
\$70,250	\$75,250	.50	\$118,500	\$128,500	.50
\$75,250	\$80,250	.60	\$128,500	\$138,500	.60
\$80,250	\$85,250	.70	\$138,500	\$148,500	.70
\$85,250	\$90,250	.80	\$148,500	\$158,500	.80
\$90,250	\$95,250	.90	\$158,500	\$168,500	.90
\$95,250	and up	1.00	\$168,500	and up	1.00

Schedule 4 – Individual Use Tax

In general, goods or services purchased out-of-state and subject to the Connecticut sales tax if those goods or services are purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who purchased goods from mail order or catalog companies and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete **Form CT-1040**, *Schedule 4 - Individual Use Tax*, to calculate your use tax liability.

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. Multiply the sales and use tax rate of 6% by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on *Schedule 4*, Line 69, and Form CT-1040, Line 15.

See Informational Publication 2007(27), Q&A on the Connecticut Individual Use Tax.

If you require additional lines, you should create an identical schedule and attach it to the back of your Form CT-1040.

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

You must enter "0" on Form CT-1040, Line 15, if no Connecticut use tax is due. If you do not make an entry on Line 15, you will not have filed a use tax return.

Line 69

Complete *Schedule 4 - Individual Use Tax* and enter the total use tax due on Line 69 and on Form CT-1040, Line 15.

Contributions to Designated Charities

Write in a whole dollar amount for each fund to which you wish to contribute on **Form CT-1040**, *Schedule 5*. Add your contributions and enter the total from *Schedule 5* on Form CT-1040, Line 24. **Your contribution is irrevocable.**

Aids Research Education Fund	Organ Transplant Fund	Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Breast Cancer Research and Education Fund	Safety Net Services Fund	Military Family Relief Fund
Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS) and is administered by the CT Department of Public Health.	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients and is administered by the CT Department of Social Services.	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats and is administered by the CT Department of Environmental Protection.	Assists research, education, and community service programs related to breast cancer and is administered by the CT Department of Public Health.	Protects the children of families who are no longer eligible for public assistance benefits and is administered by the CT Department of Social Services.	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military services creates family financial hardship and is administered by the CT Military Department.
To contribute directly, send to: Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	To contribute directly, send to: Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	To contribute directly, send to: Department of Environmental Protection- Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	To contribute directly, send to: Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS #11 CCS PO Box 340308 Hartford CT 06134-0308	To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	To contribute directly send to: Military Department, Military Family Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795
Make check payable to: Treasurer, State of Connecticut/AIDS Fund	Make check payable to: Commissioner of Social Services/Organ Transplant Fund	Make check payable to: DEP-Endangered Species/ Wildlife Fund	Make check payable to: Treasurer, State of Connecticut/Breast Cancer Fund	Make check payable to: Commissioner of Social Services/Safety Net Fund	Make check payable to: Treasurer, State of Connecticut/Military Family Relief Fund

Questions and Answers About the Connecticut Individual Use Tax

For additional information, see Informational Publication 2007(27), Q&A on the Connecticut Individual Use Tax.

1. What is the use tax?

When you make a retail purchase in this state, you usually pay sales tax to the seller who in turn pays the tax to DRS. Sometimes Connecticut sales tax is not paid to the retailer. In these situations, the purchaser must pay the use tax directly to DRS.

2. On what kinds of goods or services must I pay use tax?

You must pay use tax on taxable tangible personal property, whether purchased or leased. Examples of taxable personal property include items of clothing costing \$50 or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers, and prewritten computer software. Some taxable services include repair services to your television, motor vehicle, or computer; landscaping services for your home; reupholstering services for your household furniture; or charges for online access to computer services.

3. Are there exemptions from the use tax?

Yes. If you buy goods or services in Connecticut that are exempt from sales tax, they are exempt from the use tax if you buy them out-of-state for use in Connecticut. Some examples are items of clothing that cost less than \$50, charges to access the Internet through an Internet provider's server, and repair and maintenance services to vessels.

4. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?

No. If all the items you purchased **and brought into** Connecticut at one time total \$25 or less, you do not have to pay Connecticut use tax. The \$25 exemption does **not** apply to items **shipped or mailed** to you.

5. What is the use tax rate?

In general, the use tax rate for taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

6. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?

If the goods or services were purchased for use in Connecticut and the tax paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax due is the difference between the Connecticut tax and the tax paid to the other state.

Example: You purchased a \$1,000 refrigerator in another state and paid a \$50 tax to that state. If you bought the refrigerator for use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10 after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, the Connecticut use tax is \$60.

7. When must individuals pay the use tax?

You must pay the individual use tax when you file an individual income tax return. Forms CT-1040EZ, CT-1040, or CT-1040NR/PY must be filed on or before April 15, 2009, or use the Taxpayer Service Center (*TSC*) or *Telefile* to file your 2008 income tax return. If you are not required to file a Connecticut income tax return, you must pay the use tax on Form OP-186, *Connecticut Individual Use Tax Return*. You may file Form OP-186 for the entire year or you may file several returns throughout the year.

If you are engaged in a trade or business, you must register with DRS for business use tax and report purchases made in connection with your trade or business on **Form OS-114**, *Sales and Use Tax Return*.

8. What are the penalties and interest for not paying the use tax?

The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month or fraction of a month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.

9. On what amount should the use tax be calculated?

Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6%).

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Other Taxes You May Owe

Below is a general description of other Connecticut taxes for which you may be liable. See the forms or publications specified for more detailed information. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Connecticut Gift Tax (Form CT-706/709)

When Connecticut taxable gifts are made during a calendar year by resident or nonresident individuals, a Connecticut gift tax return is required to be filed to report the gifts even if no Connecticut gift tax is due. Connecticut taxable gifts are those gifts that (1) are taxable gifts, for federal gift tax purposes, and (2) involve gifts of Connecticut real property; gifts of tangible personal property situated within Connecticut; or gifts of intangible personal property made by Connecticut residents. Connecticut gift tax is now due when the aggregate amount of Connecticut taxable gifts made during all calendar years beginning on or after January 1, 2005, exceeds \$2 million. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. Connecticut taxable gifts are reported on and Connecticut gift tax is paid (if due) with Form CT-706/709, Connecticut Estate and Gift Tax Return. The due date of the return is April 15 for gifts made during the preceding calendar year. See Special Notice 2005(10), 2005 Legislation Repealing the Succession Tax and Amending the Connecticut Gift Tax and the Connecticut Estate Tax.

Connecticut Income Tax Withholding by Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Informational Publication 2009(1)**, *Connecticut Circular CT*.

Business Entity Tax (Form OP-424)

The business entity tax (BET) is an annual tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes either:
 - Treated as a partnership if it has two or more members; or
 - Disregarded as an entity separate from its owner if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnerships (LPs).

The BET applies to those business entities listed above if either: (1) the entity was formed under Connecticut law; or (2) the entity was not formed under Connecticut law but is required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). See **Special Notice 2006(12)**, *2006 Legislative Changes Affecting the Business Entity Tax*, and **Informational Publication 2008(26)**, *Q & A on the Business Entity Tax*.

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Amended Returns

Purpose: Use a 2008 Form CT-1040X to amend a previously-filed 2008 Connecticut income tax return for individuals. 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.

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

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 the final determination. If you file Form CT-1040X no later than 90 days after 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 the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, 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 the final determination. If you file Form CT-1040X no later than 90 days after 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.
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 the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after 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.
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 I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See **Policy Statement 2001(14)**, *Claims for Refund Made by Financially Disabled Individuals*.

2008 Connecticut Income Tax Tables

Electronic Filing!



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2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is ** And you are If CT AGI is ** And you are More Than Less Than or Equal To Single *Filing Jointly Filing Separately Head of Household More Than Less Than or Equal To Single \$0 - 12,000 NO TAX DUE \$15,000 155,000 1500 1500 12,000 12,050 0 0 0 15,050 15,100 16 12,010 12,150 0 0 1 0 15,050 15,100 16 12,100 12,200 0 0 1 0 15,050 15,100 16 12,150 12,200 0 0 1 0 15,150 15,200 16 12,200 12,250 0 0 2 0 15,250 17 12,250 12,300 0 0 2 0 15,350 17 12,350 12,400 0 0 3 0 15,350 17 12	gle * Filing Jointly 5 0 6 0 6 0 7 0 7 0 7 0 8 0	Filing Separately 27 28 28 29 29 29 29 29 30 30	Head of Household 0 0 0 0 0 0 0 0 0 0	More Than \$18, 18,000 18,050 18,100	Less Than or Equal To ,000 18,050 18,100 18,150 18,200	And you Single 68 69 69 70	* Filing Jointly 0 0 0 0	Filing Separately 108 109 110 111	Head of Household 0 0 0
More Than Than or Equal To Single *Filing Jointly Filing Separately Head of Household More Than Than or Equal To Single \$0 - 12,000 NO TAX DUE \$15,000 Than or Equal To \$15,000 15,050 15,050 15,050 15,050 15,050 15,010 16 12,000 12,150 0 0 1 0 15,050 15,100 16 12,150 12,200 0 0 1 0 15,150 16 12,200 12,250 0 0 1 0 15,150 15,200 16 12,200 12,250 0 0 2 0 15,250 17 12,250 12,300 0 0 2 0 15,250 17 12,300 12,350 0 0 2 0 15,300 17 12,350 12,400 0 0 3 0 15,350 15,400 18	Jointy 5 0 6 0 6 0 7 0 7 0 7 0 8 0 9 0	27 28 28 29 29 29 29 30	Household 0 0 0 0 0 0 0 0	Than \$18 , 18,000 18,050 18,100 18,150	Than or Equal To 000 18,050 18,100 18,150 18,200	68 69 69	Jointly 0 0 0	Separately 108 109 110	Household 0 0
Equal 10 Joining Jegrately Household Equal 10 \$0 - 12,000 NO TAX DUE \$15,000 12,000 12,050 0 0 0 15,000 15,050 15 12,000 12,100 0 0 1 0 15,050 15,100 16 12,100 12,150 0 0 1 0 15,150 15,600 12,150 12,200 0 0 1 0 15,150 15,600 16 12,200 12,200 0 0 1 0 15,150 15,200 16 12,200 12,250 0 0 2 0 15,250 17 12,250 12,300 0 0 2 0 15,300 17 12,350 12,400 0 0 3 0 15,350 15,400 18	5 0 6 0 6 0 7 0 7 0 7 0 7 0 7 0 8 0 3 0	27 28 28 29 29 29 29 30	0 0 0 0 0 0	\$18, 18,000 18,050 18,100 18,150	,000 18,050 18,100 18,150 18,200	69 69	0 0 0	108 109 110	0 0
12,000 12,050 0 0 0 0 15,000 15,050 15,050 15,050 15,050 15,050 15,050 15,050 15,010 16 12,000 12,150 0 0 1 0 15,050 15,100 16 12,150 12,200 0 0 1 0 15,150 15,200 16 12,200 12,250 0 0 2 0 15,200 15,250 17 12,250 12,300 0 0 2 0 15,250 15,300 17 12,350 12,350 0 0 2 0 15,300 17 12,350 12,350 0 0 2 0 15,300 17 12,350 12,400 0 0 3 0 15,350 15,400 18	6 0 6 0 7 0 7 0 7 0 8 0 8 0	28 28 29 29 29 30	0 0 0 0	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	69 69	0 0	109 110	0
12,000 12,050 0 0 0 0 15,000 15,050 15,150 15,100 15,050 15,100 16,100 16,100 15,100 16,100 16,100 15,100 16,100 16,100 15,150 16,100 16,150 15,200 16,150 16,150 16,250 17,70 16,250 15,250 17,70 12,350 12,350 0 0 2 0 15,350 15,350 17,70 12,350 15,400 18	6 0 6 0 7 0 7 0 7 0 8 0 8 0	28 28 29 29 29 30	0 0 0 0	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	69 69	0 0	109 110	0
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12,300 12,350 0 0 2 0 15,300 15,350 17 12,350 12,400 0 0 3 0 15,350 15,400 18	7 0 3 0 3 0	30	-	10 250	10 200	71	0	113	0
12,350 12,400 0 0 3 0 15,350 15,400 18	3 0 3 0			-	18,300 18,350	80	0	113	0 0
	3 0		0 0	-	18,300	81	0	114	0
		31	0	-	18,450	81	0	115	0
12,450 12,500 0 0 4 0 15,450 15,500 19		31	0	-	18,500	82	0	117	0
				-	-				
12,500 12,550 0 0 4 0 15,500 15,550 19		37	0	18,500	-	83	0	127	0
12,550 12,600 0 0 4 0 15,550 15,600 19 12,600 12,650 0 0 5 0 15,600 15,650 20		38	0 0	-	18,600	84 84	0 0	128	0 0
		38 39	0		18,650	85	0	129 130	0
12,650 12,700 0 0 5 0 15,650 15,700 20 12,700 12,750 0 0 5 0 15,700 15,750 20		39 39	0	-	18,700 18,750	86	0	130	0
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12,750 12,800 0 0 6 0 15,750 15,800 21		40	0	í í	18,800	87	0	132	0
12,800 12,850 0 0 6 0 15,850 21		40	0	-	18,850	96	0	133	0
12,850 12,900 0 0 7 0 15,850 15,900 22		41	0	-	18,900	97	0	134	0
12,900 12,950 0 0 7 0 15,900 15,950 22 12,950 13,000 0 0 7 0 15,950 16,000 22		41 42	0 0		18,950	98 99	0 0	135 136	0 0
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\$13,000 \$16,000 \$16,000	n î	40	^		,000			107	
13,000 13,050 0 0 8 0 16,000 16,050 23		48	0		19,050	99	0	137	0
13,050 13,100 1 0 8 0 16,050 16,100 23 13,100 13,150 1 0 8 0 16,100 16,150 23		49 50	0 0	19,050	-	100	0 0	138 139	1 1
13,100 13,150 1 0 8 0 16,100 16,150 23 13,150 13,200 1 0 9 0 16,150 16,200 24		50 50	0	19,100 19,150		101 102	0	139 140	1
13,150 13,200 1 0 9 0 16,150 16,200 24 13,200 13,250 2 0 9 0 16,200 16,250 24		50 51	0	19,150		102	0	140 141	2
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13,250 13,300 2 0 10 0 16,250 16,300 25		51	0	19,250	-	104	0	142	2
13,300 13,350 2 0 10 0 16,300 16,350 30		52	0	19,300	-	114	0	143	2
13,350 13,400 3 0 10 0 16,350 16,400 30 11 0 16,400 13 450 31		53	0	-	19,400	115	0	144	3
13,400 13,450 3 0 11 0 16,400 16,450 31 12 450 13 500 4 0 11 0 15 450 13 500 21		53	0	-	19,450	116	0	145	3
13,450 13,500 4 0 11 0 16,450 16,500 31		54	0	19,450	19,500	117	0	146	4
13,500 13,550 4 0 11 0 16,500 16,550 32		61	0	19,500		117	0	147	4
13,550 13,600 4 0 12 0 16,550 16,600 32		62	0	19,550		118	0	148	4
13,600 13,650 5 0 12 0 16,600 16,650 33		62	0	19,600	,	119	0	149	5
13,650 13,700 5 0 13 0 16,650 16,700 33		63	0	19,650		120	0	150	5
13,700 13,750 5 0 13 0 16,700 16,750 34	4 0	64	0	19,700	19,750	121	0	151	5
13,750 13,800 6 0 13 0 16,750 16,800 34	4 0	64	0	19,750	19,800	122	0	152	6
13,800 13,850 6 0 14 0 16,800 16,850 40		65	0	19,800	19,850	133	0	153	6
13,850 13,900 7 0 14 0 16,850 16,900 41		66	0		19,900	134	0	154	7
13,900 13,950 7 0 14 0 16,900 16,950 41		66		19,900		135	0	155	7
13,950 14,000 7 0 15 0 16,950 17,000 42	2 0	67	0	19,950		136	0	156	7
\$14,000 \$17,000	-				,000				
14,000 14,050 8 0 15 0 17,000 17,050 42		75	0	20,000		137	0	169	8
14,050 14,100 8 0 16 0 17,050 17,100 43		76	0	20,050		138	0	170	8
14,100 14,150 8 0 16 0 17,100 17,150 43		77	0	20,100		139	0	171	8
14,150 14,200 9 0 16 0 17,150 17,200 44		78	0		20,200	140	0	172	9
14,200 14,250 9 0 17 0 17,200 17,250 44		78	0	20,200		141	0	173	9
14,250 14,300 10 0 17 0 17,250 17,300 45		79	0	20,250		142	0	174	10
14,300 14,350 10 0 17 0 17,300 17,350 52		80	0	20,300		143	0	175	10
14,350 14,400 10 0 18 0 17,350 17,400 53		81	0	20,350		144	0	176	10
14,400 14,450 11 0 18 0 17,400 17,450 53		81 92	0	20,400		145	0	177 178	11
14,450 14,500 11 0 19 0 17,450 17,500 54		82	0	20,450	-	146	0		11
14,500 14,550 11 0 19 0 17,500 17,550 54		91	0		20,550	147	0	192	11
14,550 14,600 12 0 19 0 17,550 17,600 55		92	0	20,550		148	0	193	12
14,600 14,650 12 0 20 0 17,600 17,650 56		93	0	20,600		149	0	194	12
14,650 14,700 13 0 20 0 17,650 17,700 56		94	0	20,650		150	0	195	13
14,700 14,750 13 0 20 0 17,700 17,750 57	7 0	94	0	20,700		151	0	196	13
14,750 14,800 13 0 21 0 17,750 17,800 57		95	0	20,750		152	0	197	13
14,800 14,850 14 0 21 0 17,800 17,850 65		96	0	20,800		153	0	199	14
14,850 14,900 14 0 22 0 17,850 17,900 66		97	0	20,850		154	0	200	14
14,900 14,950 14 0 22 0 17,900 17,950 66		98	0		20,950	155	0	201	14
14,950 15,000 15 0 22 0 17,950 18,000 67	7 0	99	0	20,950	21,000	156	0	202	15
* This column is also used for a qualifying widow(er).						C	ontinued	d on the n	ext page

2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AG	l is **	And you a	are			If CT AG	il is **	And you						And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$21	,000,					\$24	,000					\$27	,000,				
21,000	21,050	156	0	217	15	24,000	24,050	299	0	384	45	27,000	27,050	511	23	676	144
21,050	21,100	157	0	218	16	24,050	24,100	301	1	386	46	27,050	27,100	513	23	678	145
21,100	21,150	158	0	219	16	24,100		303	1	388	46	27,100	27,150	521	23	681	146
21,150		159	0	220	16	24,150		305	1	390	47	27,150		524	24	683	147
21,200	21,250	160	0	221	17	24,200	24,250	307	2	392	47	27,200	27,250	526	24	685	148
21,250	21,300	161	0	223	17	24,250	24,300	309	2	394	47	27,250	27,300	528	25	687	149
21,300	21,350	162	0	224	17	24,300	24,350	311	2	396	48	27,300	27,350	530	25	690	150
21,350	21,400	163	0	225	18	24,350	24,400	313	3	398	48	27,350	27,400	532	25	692	151
21,400	21,450	164	0	226	18	24,400	24,450	316	3	401	49	27,400	27,450	534	26	694	152
21,450	21,500	165	0	227	19	24,450	24,500	318	4	403	49	27,450	27,500	536	26	696	153
21,500	21,550	166	0	243	19	24,500	24,550	320	4	405	58	27,500	27,550	539	26	699	166
21,550	21,600	167	0	244	19	24,550	24,600	322	4	407	59	27,550	27,600	541	27	701	167
21,600	21,650	168	0	245	20	24,600	24,650	324	5	409	59	27,600	27,650	549	27	703	168
21,650	21,700	169	0	247	20	24,650	24,700	326	5	411	60	27,650	27,700	551	28	705	169
21,700	21,750	183	0	248	20	24,700	24,750	328	5	413	60	27,700	27,750	554	28	708	170
21,750	21,800	184	0	249	21	24,750	24,800	330	6	415	61	27,750	27,800	556	28	710	171
21,800	-	185	0	251	21	24,800		333	6	418	61	27,800		558	29	712	172
21,850		186	0	252	22		24,900	335	7	420	62	27,850		560	29	714	173
21,900	21,950	187	0	253	22	24,900	24,950	337	7	422	62	27,900	27,950	562	29	717	174
21,950	22,000	188	0	254	22	24,950	25,000	339	7	424	63	27,950	28,000	564	30	719	175
\$22	,000					\$25	,000						,000,				
22,000	-	190	0	256	23		25,050	341	8	474	72		28,050	610	30	766	176
22,050		191	0	258	23	25,050		343	8	476	73	28,050		612	31	768	177
22,100	-	192	0	260	23	25,100		345	8	478	74	28,100		622	31	771	178
22,150		193	0	262	24	25,150		347	9	481	74	28,150	-	624	31	773	179
22,200	22,250	208	0	265	24	25,200	∠ວ,250	350	9	483	75	28,200	∠o,250	626	32	775	180
22,250		209	0	267	25	25,250		352	10	485	75	28,250		628	32	777	181
22,300	-	210	0	269	25		25,350	354	10	487	76	28,300		630	32	780	182
22,350		211	0	271	25	25,350		356	10	489	77	28,350		633	33	782	183
22,400	-	212	0	273	26	-	25,450	358	11	491	77	28,400		635	33	784	184
22,450		213	0	275	26	25,450	25,500	360	11	493	78	28,450	28,500	637	34	786	185
22,500		214	0	277	26		25,550	362	11	501	88	28,500		639	34	789	186
22,550		215	0	279	27		25,600	364	12	504	89	28,550		641	34	791	187
22,600	-	217	0	282	27		25,650	367	12	506	89	28,600		651	35	793	188
22,650 22,700		218 233	0 0	284 286	28 28	25,650 25,700	,	369 371	13 13	508 510	90 91	28,650 28,700		653 655	35 35	795 798	189 190
-	-					-						-					
22,750	-	235	0	288	28	25,750		373	13	512 514	91 92	28,750	,	657	36	800	191
22,800 22,850		236 237	0 0	290 292	29 29	25,800	25,850	375 377	14 14	514	92 93	28,800	28,900	660 662	36 37	802 804	192 193
22,850	-	237	0	292 294		25,850		377	14	517		28,900		664	37	804 807	193
22,950		230	0	296		25,950		381	15	521		28,950		666	37	809	195
	,000			-	-		.000	-	-		-		,000	L		-	-
23,000		241	0	299	30		26,050	426	15	573	105		29,050	713	38	856	195
23,050		243	0	301	31	26,050		428	16	575			29,100	715	38	858	196
23,100		245	0	303		26,100		430	16	578			29,150	726	38	861	197
23,150		247	0	305		26,150		432	16	580		29,150	,	728	39	863	198
23,200	23,250	265	0	307	32	26,200	26,250	435	17	582	108	29,200	29,250	730	39	865	199
23,250		267	0	309		26,250		437	17	584		29,250		732	40	867	200
23,300		269	0	311		26,300		439	17	586		29,300	,	735	40	870	201
23,350	-	271	0	313	33	26,350		441	18	589			29,400	737	40	872	202
23,400		273	0	316		26,400		443	18	591	111		29,450	739	41	874	203
23,450		275	0	318		26,450		445	19	593	112	29,450	29,500	741	41	876	204
23,500		277	0	320		26,500		447	19	602	124		29,550	744	41	879	205
23,550		279	0	322	34	26,550		449	19	604			29,600	746	42	881	206
23,600	-	282	0	324	35		26,650	452	20	606			29,650	748	42	883	207
23,650		284	0	326 328		26,650		454	20 20	609 611		29,650		750 753	43 43	885 888	208
23,700		286	0			26,700		456				29,700					209
23,750		288	0	330		26,750		458	21	613		29,750		755	43	890	210
23,800		290	0	333		26,800		460	21	615		29,800		757	44	892	211
23,850		292	0	335	37		26,900	462	22	617			29,900	759	44	894	212
23,900		294 296	0 0	337 339			26,950	464	22 22	620 622		29,900		762 764	44 45	897 899	213 214
23,950			-			26,950	21,000	466		622	192	29,950	30,000			on the n	
I IIS CO	iumn is als	o usea tor	a qualityi	ng widow(e	n).									U	Jinningo	i on the h	елі рауе

2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AG	l is **	And you	u are If CT AGI is ** And you are							If CT AGI is ** And you are							
	Less	Í					Less	, ,					Less	,			
More	Than or	Single	* Filing	Filing	Head of	More	Than or	Single	* Filing	Filing	Head of	More	Than or	Single	* Filing	Filing	Head of
Than	Equal To	Ũ	Jointly	Separately	Household	Than	Equal To		Jointly	Separately	Household	Than	Equal To	-	Jointly	Separately	Household
\$30	.000					¢22	.000		I			¢36	.000				
30,000	,	811	54	946	215		33,050	1081	162	1216	273		36,050	1351	234	1441	452
30,050		813	55	948	215		33,100	1081	162	1210	273		36,100	1353	234	1441	454
30,100		816	55	951	210		33,150	1085	163	1210	274		36,150	1355	235	1445	456
30,150		818	56	953	218		33,200	1088	165	1223	275	-	36,200	1358	230	1448	458
30,200		820	56	955	210	33,200		1090	166	1225	270		36,250	1360	238	1450	460
30,250		822	56	957	220		33,300	1092	167	1227	278	,	36,300	1362	239	1452	462
30,300		825	57	960	221		33,350	1095	168	1230	279		36,350	1365	240	1455	464
30,350		827	57	962	222	-	33,400	1097	169	1232	280	-	36,400	1367	241	1457	466
30,400	,	829	58	964	223		33,450	1099	170	1234	281	-	36,450	1369	242	1459	469
30,450	30,500	831	58	966	224	33,450	33,500	1101	171	1236	282	36,450	36,500	1371	243	1461	471
30,500	30,550	834	69	969	225	33,500	33,550	1104	186	1239	283	36,500	36,550	1374	244	1464	473
30,550	30,600	836	69	971	226	33,550	33,600	1106	187	1241	284	36,550	36,600	1376	245	1466	475
30,600	30,650	838	70	973	227	33,600	33,650	1108	188	1243	285	36,600	36,650	1378	246	1468	477
30,650	30,700	840	70	975	228	33,650	33,700	1110	189	1245	286	36,650	36,700	1380	247	1470	479
30,700	30,750	843	71	978	229	33,700	33,750	1113	190	1248	287	36,700	36,750	1383	248	1473	481
30,750	30,800	845	71	980	230	33,750	33,800	1115	191	1250	288	36,750	36,800	1385	249	1475	483
30,800		847	72	982	231		33,850	1117	192	1250	289		36,850	1387	250	1477	486
30,850		849	72	984	232		33,900	1119	193	1252	290	,	36,900	1389	251	1479	488
30,900		852	73	987	233		33,950	1122	194	1257	291	,	36,950	1392	252	1482	490
30,950		854	73	989	234		34,000	1124	195	1259	292		37,000	1394	253	1484	492
	.000						,000						.000				
31,000		901	84	1036	234		34,050	1171	195	1306	316	37,000		1441	254	1486	494
31,050		903	85	1038	235		34,100	1173	196	1308	317	37,050		1443	255	1488	496
31,100		906	86	1041	236		34,150	1176	197	1311	318	,	37,150	1446	256	1491	498
31,150		908	86	1043	237		34,200	1178	198	1313	319	37,150		1448	257	1493	500
31,200		910	87	1045	238		34,250	1180	199	1315	320		37,250	1450	258	1495	503
31,250	31 300	912	87	1047	239	34 250	34,300	1182	200	1317	321	37 250	37,300	1452	259	1497	505
31,300		915	88	1047	239		34,350	1185	200	1320	321	37,300		1455	260	1500	507
31,350		917	89	1050	240		34,400	1187	201	1322	323	37,350		1457	261	1500	509
31,400		919	89	1054	242		34,450	1189	203	1324	324	37,400		1459	262	1504	511
31,450		921	90	1056	243		34,500	1191	204	1326	325	37,450		1461	263	1506	513
-			100									-	-				
31,500		924	102	1059	244		34,550	1194	205	1329	349	37,500		1464	264	1509	515
31,550		926	102	1061	245		34,600	1196	206	1331	350	37,550		1466	265	1511	517
31,600 31,650	,	928 930	103 104	1063 1065	246 247		34,650 34,700	1198 1200	207 208	1333 1335	352 353	37,600 37,650		1468 1470	266 267	1513 1515	520 522
31,700		930	104	1065	247		34,750	1200	208	1335	353	37,700		1470	268	1515	522
-																	
31,750	,	935	105	1070	249		34,800	1205	210	1340	355		37,800	1475	269	1520	526
31,800		937	106	1072	250		34,850	1207	211	1342	356		37,850	1477	270	1522	528
31,850		939	106	1074	251		34,900	1209	212	1344	357	37,850		1479	271	1524	530
31,900		942	107	1077	252	34,900		1212	213	1347	358	37,900		1482	272	1527	532
31,950		944	108	1079	253		35,000	1214	214	1349	359	37,950		1484	273	1529	534
	,000	001	400	4401	0F ·		,000	4011	045	4001	005		,000	4504	070	4504	
32,000		991	120	1126	254		35,050	1261	215	1396	385	,	38,050	1531	273	1531	579
32,050		993	121	1128	255		35,100	1263	216	1398	387	38,050		1533	274	1533	581
32,100		996	122	1131	256		35,150	1266	217	1401	389	38,100		1536	275	1536	583
32,150		998 1000	123	1133	257		35,200	1268	218	1403	391	38,150	,	1538	276	1538	585
32,200		1000	123	1135	258		35,250	1270	219	1405	393	38,200		1540	277	1540	588
32,250		1002	124	1137	259		35,300	1272	220	1407	395	38,250		1542	278	1542	590
32,300		1005	125	1140	260	,	35,350	1275	221	1410	397	38,300	,	1545	279	1545	592
32,350		1007	126	1142	261		35,400	1277	222	1412	399	38,350		1547	280	1547	594
32,400		1009	126	1144	262		35,450	1279	223	1414	401		38,450	1549	281	1549	596
32,450	32,500	1011	127	1146	263	35,450	35,500	1281	224	1416	403	38,450	38,500	1551	282	1551	598
32,500		1014	141	1149	264	35,500	35,550	1284	225	1419	430	38,500	38,550	1554	283	1554	600
32,550		1016	141	1151	265		35,600	1286	226	1421	432		38,600	1556	284	1556	602
32,600		1018	142	1153	266		35,650	1288	227	1423	435	38,600		1558	285	1558	605
32,650		1020	143	1155	267		35,700	1290	228	1425		38,650		1560	286	1560	607
32,700	32,750	1023	144	1158	268	35,700	35,750	1293	229	1428	439	38,700	38,750	1563	287	1563	609
32,750	32,800	1025	145	1160	269	35,750	35,800	1295	230	1430	441	38,750	38,800	1565	288	1565	611
32,800		1027	146	1162	270		35,850	1297	231	1432	443	38,800		1567	289	1567	613
32,850		1029	146	1164	271		35,900	1299	232	1434	445	38,850		1569	290	1569	615
32,900		1032	147	1167	272		35,950	1302	233	1437	447		38,950	1572	291	1572	617
32,950		1034	148	1169	273		36,000	1304	234	1439	449	38,950		1574	292	1574	619
			a qualifyi	ng widow(e	er).									C			ext page
L																	3 -

If CT AG	l is **	And you	are			If CT AG		And you						And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$39	.000					\$42	.000					\$45	.000				
39,000		1576	293	1576	664		42,050	1711	460	1711	919	45,000		1846	554	1846	1216
39,050	39,100	1578	294	1578	666	42,050	42,100	1713	461	1713	921	45,050	45,100	1848	556	1848	1218
39,100	39,150	1581	295	1581	668	42,100	42,150	1716	462	1716	923	45,100	45,150	1851	558	1851	1220
39,150		1583	296	1583	670		42,200	1718	463	1718	925	45,150	45,200	1853	560	1853	1222
39,200	39,250	1585	297	1585	673	42,200	42,250	1720	465	1720	928	45,200	45,250	1855	562	1855	1224
39,250	39,300	1587	298	1587	675	42,250	42,300	1722	466	1722	930	45,250	45,300	1857	564	1857	1227
39,300	39,350	1590	299	1590	677	42,300	42,350	1725	467	1725	932	45,300	45,350	1860	566	1860	1229
39,350	39,400	1592	300	1592	679	42,350	42,400	1727	469	1727	934	45,350	45,400	1862	568	1862	1231
39,400	39,450	1594	301	1594	681		42,450	1729	470	1729	936	45,400		1864	571	1864	1233
39,450	39,500	1596	302	1596	683	42,450	42,500	1731	471	1731	938	45,450	45,500	1866	573	1866	1235
39,500	39,550	1599	303	1599	685	42,500	42,550	1734	472	1734	940	45,500	45,550	1869	575	1869	1252
39,550	39,600	1601	304	1601	687	42,550	42,600	1736	474	1736	942	45,550	45,600	1871	577	1871	1254
39,600		1603	305	1603	690	42,600		1738	475	1738	945	45,600	,	1873	579	1873	1256
39,650		1605	306	1605	692	42,650		1740	476	1740	947	45,650		1875	581	1875	1258
39,700	39,750	1608	307	1608	694	42,700	42,750	1743	477	1743	949	45,700	45,750	1878	583	1878	1260
39,750	39,800	1610	308	1610	696	,	42,800	1745	479	1745	951	45,750		1880	585	1880	1263
39,800		1612	309	1612	698	42,800		1747	480	1747	953	45,800		1882	588	1882	1265
39,850		1614	310	1614	700		42,900	1749	481	1749	955	45,850		1884	590	1884	1267
39,900		1617	311	1617	702		42,950	1752	483	1752	957	45,900		1887	592	1887	1269
39,950		1619	312	1619	704		43,000	1754	484	1754	959		46,000	1889	594	1889	1272
\$40 40,000	,000	1621	337	1621	749		,000 43,050	1756	485	1756	1004	\$46 46,000	,000 46.050	1891	596	1891	1333
40,000		1621	338	1621	749		43,050 43,100	1758	485	1758	1004	46,000		1893	598	1893	1335
40,000		1625	339	1625	753		43,150	1761	488	1761	1000	46,100		1896	600	1896	1333
40,150		1628	340	1628	755		43,200	1763	489	1763	1010	46,150		1898	602	1898	1340
40,200		1630	341	1630	758		43,250	1765	490	1765	1013	46,200	-	1900	605	1900	1342
40,250	40 300	1632	342	1632	760	43 250	43,300	1767	492	1767	1015	46,250	46 300	1902	607	1902	1344
40,300		1635	343	1635	762		43,350	1770	493	1770	1017		46,350	1905	609	1905	1347
40,350		1637	344	1637	764		43,400	1772	494	1772	1019	46,350	,	1907	611	1907	1349
40,400	40,450	1639	345	1639	766	43,400	43,450	1774	495	1774	1021	46,400	46,450	1909	613	1909	1351
40,450	40,500	1641	346	1641	768	43,450	43,500	1776	497	1776	1023	46,450	46,500	1911	615	1911	1353
40,500	40,550	1644	372	1644	770	43,500	43,550	1779	498	1779	1025	46,500	46,550	1914	617	1914	1356
40,550	40,600	1646	373	1646	772	43,550	43,600	1781	499	1781	1027	46,550	46,600	1916	619	1916	1358
40,600		1648	374	1648	775	43,600	43,650	1783	500	1783	1030	46,600	46,650	1918	622	1918	1360
40,650		1650	375	1650	777		43,700	1785	502	1785	1032	46,650		1920	624	1920	1362
40,700	40,750	1653	376	1653	779	43,700	43,750	1788	503	1788	1034	46,700	46,750	1923	626	1923	1365
40,750	- ,	1655	377	1655	781	,	43,800	1790	504	1790	1036	46,750	,	1925	628	1925	1367
40,800		1657	379	1657	783		43,850	1792	506	1792	1038	46,800		1927	630	1927	1369
40,850		1659	380	1659		43,850		1794	507	1794	1040	46,850		1929	632	1929	1371
40,900 40,950		1662 1664	381 382	1662 1664	787 789	43,900 43 950	43,950 44,000	1797 1799	508 509	1797 1799	1042 1044	46,900 46,950		1932 1934	634 636	1932 1934	1374 1376
	.000	1004	JUZ	1004	107		,000	1/77	JU7	1/77	1044		47,000	1734	000	17J4	1370
\$41 41,000		1666	409	1666	834		44,050	1801	511	1801	1102	\$47 47,000		1936	639	1936	1423
41,050		1668	409	1668	836		44,000	1803	513	1803	1102	47,050	,	1938	641	1938	1425
41,100		1671	411	1671	838		44,150	1806	515	1806		47,100		1941	643	1941	1428
41,150		1673	412	1673	840		44,200	1808	517	1808	1108	47,150		1943	645	1943	1430
41,200	41,250	1675	413	1675	843	44,200	44,250	1810	520	1810	1110	47,200	47,250	1945	647	1945	1432
41,250	41,300	1677	415	1677	845	44,250	44,300	1812	522	1812	1113	47,250	47,300	1947	649	1947	1434
41,300	· ·	1680	416	1680	847	44,300		1815	524	1815		47,300		1950	651	1950	1437
41,350		1682	417	1682	849		44,400	1817	526	1817	1117	47,350	,	1952	653	1952	1439
41,400		1684	418	1684	851		44,450	1819	528	1819	1119	47,400		1954	656	1954	1441
41,450	41,500	1686	419	1686	853	44,450	44,500	1821	530	1821	1121	47,450	47,500	1956	658	1956	1443
41,500		1689	447	1689	855		44,550	1824	532	1824	1136	47,500		1959	660	1959	1446
41,550		1691	448	1691	857	44,550		1826	534	1826	1139	47,550		1961	662	1961	1448
41,600		1693	449	1693	860		44,650	1828	537	1828	1141		47,650	1963	664	1963	1450
41,650		1695 1698	451 452	1695 1698	862 864		44,700	1830 1833	539 541	1830 1833		47,650		1965 1968	666 668	1965 1968	1452 1455
41,700		1698	452	1698	864	44,700		1833	541	1833	1145	47,700		1968	668	1968	1455
41,750		1700	453	1700	866	44,750		1835	543	1835	1147	47,750		1970	670	1970	1457
41,800		1702 1704	455 456	1702	868 870	44,800	44,850 44,900	1837 1830	545 547	1837 1839	1149 1152	47,800 47,850		1972 1074	673 675	1972 1974	1459 1461
41,850 41,900		1704 1707	456 457	1704 1707	870 872		44,900 44,950	1839 1842	547 549	1839	1152 1154		47,900 47,950	1974 1977	675 677	1974	1461 1464
41,900		1707	457	1707	872		44,950 45,000	1844	549	1844			47,950	1977	679	1977	1466
				ing widow(e		,	,		501		. 100	,	,			l on the n	
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If CT AG	is **	And you a	are			If CT AG		And you					l is **	And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$48.	,000			•		\$51	.000		-			\$54	.000				
48,000	48,050	1981	724	2003	1513	51,000	51,050	2116	1013	2281	1783	54,000	54,050	2376	1306	2501	2053
48,050	48,100	1983	726	2005	1515	51,050	51,100	2118	1015	2283	1785	54,050	54,100	2379	1308	2504	2055
48,100	-	1986	728	2008	1518	51,100		2121	1018	2286	1788	54,100		2381	1311	2506	2058
48,150		1988	730	2010	1520	51,150		2123	1020	2288	1790		54,200	2383	1313	2509	2060
48,200		1990	732	2012		51,200	51,250	2125	1022	2290	1792	54,200	54,250	2386	1315	2511	2062
48,250	,	1992	734	2015	1524	51,250		2127	1024	2293	1794		54,300	2388	1317	2514	2064
48,300		1995	736	2017	1527	51,300		2130	1026	2295	1797	54,300		2390	1320	2516	2067
48,350 48,400	-	1997 1999	738 741	2019 2021	1529 1531	51,350 51,400		2132 2134	1029 1031	2298 2300	1799 1801		54,400 54,450	2393 2395	1322 1324	2519 2521	2069 2071
48,450		2001	743	2024	1533	51,450		2134	1033	2303	1803	54,450		2398	1324	2524	2073
48,500		2004	745	2048	1536	51,500		2139	1047	2329	1806		54,550	2425	1329	2526	2076
48,550	,	2004	743	2040	1538	51,550		2137	1047	2327	1808	54,550		2423	1327	2520	2078
48,600	-	2008	749	2053	1540	51,600		2143	1051	2334	1810		54,650	2430	1333	2531	2080
48,650	48,700	2010	751	2055	1542	51,650		2145	1054	2336	1812	54,650		2432	1335	2534	2082
48,700	48,750	2013	753	2057	1545	51,700	51,750	2148	1056	2339	1815	54,700	54,750	2435	1338	2536	2085
48,750	48,800	2015	755	2060	1547	51,750	51,800	2150	1058	2341	1817	54,750	54,800	2437	1340	2539	2087
48,800		2017	758	2062	1549	51,800	51,850	2152	1060	2343	1819	54,800	54,850	2440	1342	2541	2089
48,850	-	2019	760	2064	1551	51,850		2154	1062	2346	1821		54,900	2442	1344	2544	2091
48,900	-	2022	762	2067	1554	51,900		2157	1065	2348	1824		54,950	2444	1347	2546	2094
48,950		2024	764	2069	1556	51,950		2159	1067	2351	1826		55,000	2447	1349	2549	2096
\$49 49,000	000 49 050	2026	809	2094	1603	\$52 52,000	,000 52 050	2185	1126	2377	1873	\$55 55,000	,000 55 050	2475	1396	2551	2143
49,050	-	2020	811	2094	1605	52,000		2185	1120	2380	1875		55,100	2475	1398	2554	2145
49,100	-	2031	813	2098	1608	52,100		2190	1131	2382	1878		55,150	2480	1401	2556	2148
49,150		2033	815	2101	1610		52,200	2192	1133	2385	1880		55,200	2482	1403	2559	2150
49,200	49,250	2035	817	2103	1612	52,200	52,250	2194	1135	2387	1882	55,200	55,250	2484	1405	2561	2152
49,250	-	2037	819	2105	1614	52,250		2197	1137	2390	1884	55,250	-	2487	1407	2564	2154
49,300		2040	821	2108	1617	52,300		2199	1140	2392	1887		55,350	2489	1410	2566	2157
49,350	-	2042	823	2110	1619	52,350		2201	1142	2395	1889		55,400	2492	1412	2569	2159
49,400 49,450		2044 2046	826 828	2112 2115	1621 1623	52,400 52 450	52,450 52,500	2203 2206	1144 1146	2397 2400	1891 1893	55,400 55,450	55,450 55,500	2494 2497	1414 1416	2571 2574	2161 2163
						-											
49,500 49,550	-	2049 2051	830 832	2140 2142	1626 1628	52,500 52,550	52,550 52,600	2232 2234	1149 1151	2426 2429	1896 1898	55,500 55,550	55,550 55,600	2525 2527	1419 1421	2576 2579	2166 2168
49,600	-	2053	834	2142	1620	52,600		2234	1153	2431	1900		55,650	2527	1423	2581	2170
49,650		2055	836	2147	1632	52,650		2239	1155	2434	1902	55,650		2532	1425	2584	2172
49,700	49,750	2058	838	2149	1635	52,700	52,750	2241	1158	2436	1905	55,700	55,750	2535	1428	2586	2175
49,750	49,800	2060	840	2151	1637	52,750	52,800	2244	1160	2439	1907	55,750	55,800	2537	1430	2589	2177
49,800	49,850	2062	843	2154	1639	52,800		2246	1162	2441	1909	55,800		2539	1432	2591	2179
49,850	-	2064	845	2156		52,850		2248	1164	2444	1911	55,850		2542	1434	2594	2181
49,900	-	2067	847 849	2158		52,900 52,950		2251	1167 1160	2446	1914 1016	55,900		2544	1437 1430	2596 2599	2184 2186
49,950 \$50		2069	849	2161	1646			2253	1169	2449	1916	55,950 ¢56		2547	1439	2077	∠100
\$50, 50,000	000	2071	904	2186	1693	ანა 53,000	,000 53 050	2280	1216	2451	1963		,000 56,050	2575	1486	2601	2233
50,000	-	2071	904 906	2180	1695	53,000		2280	1210	2451	1965	,	56,050	2575	1488	2604	2235
50,100		2076	908	2191		53,100		2284	1221	2456	1968	,	56,150	2580	1491	2606	2238
50,150		2078	911	2193	1700	53,150		2287	1223	2459	1970		56,200	2583	1493	2609	2240
50,200		2080	913	2196	1702	53,200		2289	1225	2461	1972		56,250	2585	1495	2611	2242
50,250		2082	915	2198	1704	53,250		2291	1227	2464	1974		56,300	2588	1497	2614	2244
50,300	-	2085	917	2200		53,300		2294	1230	2466	1977		56,350	2590	1500	2616	2247
50,350 50,400		2087 2089	919 921	2203 2205	1709 1711	53,350 53,400		2296 2298	1232 1234	2469 2471	1979 1981	,	56,400 56,450	2593 2595	1502 1504	2619 2621	2249 2251
50,400		2089	921	2203	1713	53,400 53,450		2298	1234	2471	1981		56,500 56,500	2595	1504	2624	2251
50,500		2094	936	2233	1716	53,500		2328	1239	2476	1986		56,550	2626	1509	2626	2256
50,500 50,550	-	2094 2096	930 939	2233	1718	53,500 53,550		2328	1239	2476	1986		56,600	2626	1509	2626	2256
50,600	-	2098	941	2238	1720	53,600		2332	1243	2481	1990		56,650	2631	1513	2631	2260
50,650	50,700	2100	943	2240	1722	53,650	53,700	2335	1245	2484	1992	56,650	56,700	2634	1515	2634	2262
50,700	50,750	2103	945	2243	1725	53,700	53,750	2337	1248	2486	1995	56,700	56,750	2636	1518	2636	2265
50,750		2105	947	2245	1727	53,750		2339	1250	2489	1997		56,800	2639	1520	2639	2267
50,800	50,850	2107	949	2248		53,800		2342	1252	2491	1999		56,850	2641	1522	2641	2269
50,850		2109	952	2250	1731	53,850		2344	1254	2494	2001		56,900	2644	1524	2644	2271
50,900		2112	954 956	2252 2255	1734 1736		53,950	2346	1257	2496	2004		56,950 57.000	2646	1527 1529	2646	2274
50,950		2114	956			53,950	54,000	2349	1259	2499	2006	56,950	57,000	2649		2649 I on the n	2276
I NIS CO	iumn is als	o used tor	a qualityi	ng widow(e	1).									U	onunueo	i on the N	eri haye

If CT AG	is **	And you a	are			If CT AG		And you		лт <i>э</i> р			l is **	And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$57	000					\$60	,000					\$63	,000				
57,000	57,050	2651	1576	2651	2278	60,000	60,050	2801	1846	2801	2413		63,050	2951	2116	2951	2548
57,050	57,100	2654	1578	2654	2280	60,050	60,100	2804	1848	2804	2415	63,050	63,100	2954	2118	2954	2550
57,100		2656	1581	2656	2283	60,100		2806	1851	2806	2418		63,150	2956	2121	2956	2553
57,150		2659	1583	2659	2285	60,150		2809	1853	2809	2420	63,150		2959	2123	2959	2555
57,200	-	2661	1585	2661	2287	60,200	,	2811	1855	2811	2422		63,250	2961	2125	2961	2557
57,250		2664	1587	2664	2289	60,250	,	2814	1857	2814	2424	63,250	-	2964	2127	2964	2559
57,300 57,350		2666 2669	1590 1592	2666 2669	2292 2294	60,300 60,350		2816 2819	1860 1862	2816 2819	2427 2429	63,300 63,350		2966 2969	2130 2132	2966 2969	2562 2564
57,400		2671	1592	2671	2294	60,400		2821	1864	2819	2429	63,400	-	2909	2132	2909	2566
57,450		2674	1596	2674	2298	60,450		2824	1866	2824	2433	63,450		2974	2136	2974	2568
57,500		2676	1599	2676	2301	60,500		2826	1869	2826	2436	63,500		2976	2139	2976	2571
57,550		2679	1601	2679	2303	60,550		2829	1871	2829	2438	63,550		2979	2137	2979	2573
57,600		2681	1603	2681	2305	60,600		2831	1873	2831	2440	63,600	-	2981	2143	2981	2575
57,650	57,700	2684	1605	2684	2307	60,650	60,700	2834	1875	2834	2442	63,650	63,700	2984	2145	2984	2577
57,700	57,750	2686	1608	2686	2310	60,700	60,750	2836	1878	2836	2445	63,700	63,750	2986	2148	2986	2580
57,750	57,800	2689	1610	2689	2312	60,750	60,800	2839	1880	2839	2447	63,750	63,800	2989	2150	2989	2582
57,800		2691	1612	2691	2314	60,800	,	2841	1882	2841	2449		63,850	2991	2152	2991	2584
57,850		2694	1614	2694	2316	60,850	,	2844	1884	2844	2451	63,850		2994	2154	2994	2586
57,900 57,950		2696	1617	2696	2319 2321	60,900		2846	1887 1889	2846	2454	63,900 62,950		2996	2157 2159	2996 2999	2589
	<u> </u>	2699	1619	2699	2321	60,950 ¢61		2849	1007	2849	2456		64,000	2999	2109	2999	2591
\$58, 58,000		2701	1666	2701	2323		,000 61,050	2851	1936	2851	2458	\$64 64,000	,000 64.050	3001	2206	3001	2593
58,050		2701	1668	2704	2325	61,050		2854	1938	2854	2450	64,050		3004	2200	3004	2595
58,100		2706	1671	2706	2328	61,100		2856	1941	2856	2463		64,150	3006	2211	3006	2598
58,150		2709	1673	2709	2330	61,150		2859	1943	2859	2465	64,150	64,200	3009	2213	3009	2600
58,200	58,250	2711	1675	2711	2332	61,200	61,250	2861	1945	2861	2467	64,200	64,250	3011	2215	3011	2602
58,250	58,300	2714	1677	2714	2334	61,250	61,300	2864	1947	2864	2469	64,250	64,300	3014	2217	3014	2604
58,300		2716	1680	2716	2337	61,300		2866	1950	2866	2472		64,350	3016	2220	3016	2607
58,350		2719	1682	2719	2339	61,350		2869	1952	2869	2474		64,400	3019	2222	3019	2609
58,400 58,450		2721 2724	1684 1686	2721 2724	2341 2343	61,400 61,450	-	2871 2874	1954 1956	2871 2874	2476 2478	64,400 64,450	64,450 64 500	3021 3024	2224 2226	3021 3024	2611 2613
-	-					61,450											
58,500		2726 2729	1689 1691	2726 2729	2346 2348	61,500		2876 2879	1959 1961	2876 2879	2481 2483		64,550 64,600	3026 3029	2229 2231	3026 3029	2616 2618
58,550 58,600		2729 2731	1691	2729 2731	2348 2350	61,550 61,600		2879	1961	2879 2881	2483 2485		64,600 64,650	3029 3031	2231	3029 3031	2618
58,650		2734	1695	2734	2352	61,650		2884	1965	2884	2487		64,700	3034	2235	3034	2622
58,700	58,750	2736	1698	2736	2355	61,700		2886	1968	2886	2490		64,750	3036	2238	3036	2625
58,750	58.800	2739	1700	2739	2357	61,750	61.800	2889	1970	2889	2492	64,750	64.800	3039	2240	3039	2627
58,800	· ·	2741	1702	2741	2359	61,800		2891	1972	2891	2494	64,800	,	3041	2242	3041	2629
58,850	/	2744	1704	2744	2361	61,850	,	2894	1974	2894	2496	64,850		3044	2244	3044	2631
58,900		2746	1707	2746		61,900		2896	1977	2896	2499	64,900		3046	2247	3046	2634
58,950		2749	1709	2749	2366	61,950		2899	1979	2899	2501	64,950		3049	2249	3049	2636
\$59		<u>17</u> ⊑1	1757	0754	22/2		,000	2001	2027	2004	0500		,000	2051	0007	2051	0/00
59,000 59,050		2751 2754	1756 1758	2751 2754	2368 2370	62,000 62,050		2901 2904	2026 2028	2901 2904	2503 2505	65,000 65,050	65,050 65,100	3051 3054	2296 2298	3051 3054	2638 2640
59,050 59,100		2754	1758	2754	2370	62,100	,	2904	2028	2904	2505	65,100		3054	2301	3054	2640
59,150		2759	1763	2759	2375	62,150		2909	2033	2909	2510	65,150		3059	2303	3059	2645
59,200	59,250	2761	1765	2761	2377	62,200	62,250	2911	2035	2911	2512	65,200		3061	2305	3061	2647
59,250	59,300	2764	1767	2764	2379	62,250	62,300	2914	2037	2914	2514	65,250	65,300	3064	2307	3064	2649
59,300		2766	1770	2766	2382	62,300		2916	2040	2916	2517	65,300	,	3066	2310	3066	2652
59,350		2769	1772	2769	2384	62,350		2919	2042	2919	2519		65,400	3069	2312	3069	2654
59,400		2771	1774	2771	2386	62,400		2921	2044	2921	2521		65,450	3071	2314	3071	2656
59,450		2774	1776	2774	2388	62,450		2924	2046	2924	2523		65,500	3074	2316	3074	2658
59,500		2776	1779	2776	2391	62,500		2926	2049	2926	2526	65,500		3076	2319	3076	2661
59,550 59,600		2779 2781	1781 1783	2779 2781	2393 2395	62,550 62,600		2929 2931	2051 2053	2929 2931	2528 2530	65,550 65 600	65,600 65,650	3079 3081	2321 2323	3079 3081	2663 2665
59,600 59,650		2781	1785	2781	2395	62,650		2931	2055	2931	2530	65,650		3081	2325	3081	2665
59,700		2786	1788	2786	2400	62,700		2936	2058	2936	2535	65,700		3086	2323	3086	2670
59,750		2789	1790	2789	2402	62,750		2939	2060	2939	2537	65,750		3089	2330	3089	2672
59,800		2707	1792	2791	2402	62,800		2941	2000	2939	2539	65,800		3091	2330	3091	2672
59,850		2794	1794	2794	2406	62,850		2944	2064	2944	2541		65,900	3094	2334	3094	2676
59,900		2796	1797	2796	2409	62,900		2946	2067	2946	2544		65,950	3096	2337	3096	2679
59,950		2799	1799	2799	2411	62,950	63,000	2949	2069	2949	2546	65,950	66,000	3099	2339	3099	2681
* This co	lumn is als	o used for	a qualifyii	ng widow(e	r).									C	ontinuec	l on the n	ext page

If CT AGI	is **	And you a	are			If CT AG		And you		лт <i>5 Р</i>				And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$66.	000					\$69	,000					\$72	.000				
66,000		3101	2386	3101	2683	69,000	,	3251	2656	3251	2818	72,000	72,050	3401	2881	3401	2953
66,050	66,100	3104	2388	3104	2685	69,050	69,100	3254	2658	3254	2820	72,050	72,100	3404	2883	3404	2955
66,100	66,150	3106	2391	3106	2688	69,100	69,150	3256	2661	3256	2823	72,100	72,150	3406	2886	3406	2958
66,150		3109	2393	3109	2690	69,150		3259	2663	3259	2825		72,200	3409	2888	3409	2960
66,200	66,250	3111	2395	3111	2692	69,200	69,250	3261	2665	3261	2827	72,200	72,250	3411	2890	3411	2962
66,250	66,300	3114	2397	3114	2694	69,250	69,300	3264	2667	3264	2829	72,250	72,300	3414	2892	3414	2964
66,300	-	3116	2400	3116	2697	69,300	,	3266	2670	3266	2832		72,350	3416	2895	3416	2967
66,350	-	3119	2402	3119	2699	69,350		3269	2672	3269	2834		72,400	3419	2897	3419	2969
66,400 66,450	-	3121 3124	2404 2406	3121 3124	2701 2703	69,400 69,450		3271 3274	2674 2676	3271 3274	2836 2838		72,450	3421 3424	2899 2901	3421 3424	2971 2973
-						-							72,500				
66,500	-	3126	2409	3126	2706	69,500		3276	2679	3276	2841		72,550	3426	2904	3426	2976
66,550	-	3129 3131	2411	3129 3131	2708 2710	69,550		3279	2681 2683	3279 3281	2843 2845		72,600	3429	2906 2908	3429 3431	2978 2980
66,600 66,650		3131	2413 2415	3131	2710	69,600 69,650		3281 3284	2685	3284	2845		72,650 72,700	3431 3434	2908	3431	2980
66,700	-	3136	2418	3136	2715	69,700		3286	2688	3286	2850		72,750	3436	2913	3436	2985
66,750		3139	2420	3139	2717	69,750		3289	2690	3289	2852	-	72,800	3439	2915	3439	2987
66,800	-	3139	2420	3139	2717	69,800		3209 3291	2690	3209 3291	2852		72,800	3439 3441	2915	3439 3441	2987
66,850	-	3144	2424	3144	2721	69,850		3294	2694	3294	2856		72,900	3444	2919	3444	2991
66,900		3146	2427	3146	2724	69,900	,	3296	2697	3296	2859		72,950	3446	2922	3446	2994
66,950	67,000	3149	2429	3149	2726	69,950	70,000	3299	2699	3299	2861	72,950	73,000	3449	2924	3449	2996
\$67,							,000						,000,				
67,000		3151	2476	3151	2728		70,050	3301	2746	3301	2863		73,050	3451	2926	3451	2998
67,050	-	3154	2478	3154	2730	70,050		3304	2748	3304	2865		73,100	3454	2928	3454	3000
67,100 67,150		3156 3159	2481 2483	3156 3159	2733 2735	70,100 70,150		3306 3309	2751 2753	3306 3309	2868 2870		73,150 73,200	3456 3459	2931 2933	3456 3459	3003 3005
67,200	-	3161	2485	3159	2735	70,130		3311	2755	3309	2870		73,250	3459	2935	3459	3005
-		3164	2487	3164	2739				2757	3314	2874			3464	2937	3464	3009
67,250 67,300	-	3164	2487 2490	3164 3166	2739 2742	70,250 70,300		3314 3316	2757	3314 3316	2874 2877		73,300 73,350	3464 3466	2937 2940	3464 3466	3009
67,350 67,350	-	3169	2490	3169	2742	70,350		3319	2762	3319	2879		73,400	3469	2940	3469	3012
67,400	-	3171	2494	3171	2746		70,450	3321	2764	3321	2881		73,450	3471	2944	3471	3016
67,450	67,500	3174	2496	3174	2748	70,450	70,500	3324	2766	3324	2883	73,450	73,500	3474	2946	3474	3018
67,500	67,550	3176	2499	3176	2751	70,500	70,550	3326	2769	3326	2886	73,500	73,550	3476	2949	3476	3021
67,550	67,600	3179	2501	3179	2753	70,550	70,600	3329	2771	3329	2888	73,550	73,600	3479	2951	3479	3023
67,600	-	3181	2503	3181	2755	70,600		3331	2773	3331	2890		73,650	3481	2953	3481	3025
67,650	-	3184	2505	3184	2757	70,650		3334	2775	3334	2892		73,700	3484	2955	3484	3027
67,700		3186	2508	3186	2760		70,750	3336	2778	3336	2895	-	73,750	3486	2958	3486	3030
67,750	,	3189	2510	3189	2762	70,750		3339	2780	3339	2897	-,	73,800	3489	2960	3489	3032
67,800		3191 3194	2512 2514	3191 3194	2764 2766	70,800		3341 3344	2782 2784	3341 3344	2899 2901		73,850	3491 3494	2962 2964	3491 3494	3034 3036
67,850 67,900	-	3194	2514 2517	3194	2760	70,850 70,900		3344 3346	2784	3344 3346	2901	73,900	73,900 73 950	3494	2904 2967	3494 3496	3030
67,950		3199	2519	3199	2709	70,950		3349	2789	3349	2904		74,000	3499	2969	3499	3041
\$68.							.000			•			.000				
68,000		3201	2566	3201	2773	71,000		3351	2836	3351	2908		74,050	3501	2971	3501	3077
68,050	-	3204	2568	3204	2775	71,050		3354	2838	3354	2910	,	74,100	3504	2973	3504	3079
68,100	-	3206	2571	3206		71,100		3356	2841	3356	2913		74,150	3506	2976	3506	3081
68,150 68,200		3209	2573	3209		71,150		3359	2843	3359	2915		74,200	3509	2978	3509	3084
68,200		3211	2575	3211		71,200		3361	2845	3361	2917		74,250	3511	2980	3511	3086
68,250	,	3214	2577	3214		71,250		3364	2847	3364	2919		74,300	3514	2982	3514	3088
68,300 68,350	-	3216 3219	2580 2582	3216 3219	2787 2789	71,300 71,350	,	3366 3369	2850 2852	3366 3369	2922 2924		74,350 74,400	3516 3519	2985 2987	3516 3519	3091 3093
68,350 68,400	-	3219	2582 2584	3219		71,350		3309 3371	2852 2854	3309 3371	2924 2926	,	74,400	3519	2987	3519	3093
68,450		3224	2586	3224	2793	71,450		3374	2856	3374	2928		74,500	3524	2991	3524	3097
68,500		3226	2589	3226	2796	71,500		3376	2859	3376	2931		74,550	3526	2994	3526	3134
68,550 68,550		3220	2589	3220	2790	71,550		3379	2861	3370	2931		74,550	3520	2994	3520	3134
68,600		3231	2593	3231		71,600		3381	2863	3381	2935		74,650	3531	2998	3531	3138
68,650	-	3234	2595	3234	2802	71,650		3384	2865	3384	2937		74,700	3534	3000	3534	3141
68,700	68,750	3236	2598	3236	2805	71,700	71,750	3386	2868	3386	2940	74,700	74,750	3536	3003	3536	3143
68,750	68,800	3239	2600	3239	2807	71,750	71,800	3389	2870	3389	2942	74,750	74,800	3539	3005	3539	3145
68,800	68,850	3241	2602	3241	2809	71,800	71,850	3391	2872	3391	2944	74,800	74,850	3541	3007	3541	3148
68,850	-	3244	2604	3244	2811	71,850		3394	2874	3394	2946		74,900	3544	3009	3544	3150
68,900	-	3246	2607	3246	2814	71,900		3396	2877	3396	2949		74,950	3546	3012	3546	3152
68,950		3249	2609	3249	2816	71,950	72,000	3399	2879	3399	2951	74,950	75,000	3549	3014	3549	3154
* This col	umn is als	o used for	a qualifyii	ng widow(e	r).									C	ontinuec	l on the n	ext page

If CT AG	l is **	And you a	are	7.1		If CT AG		And you						And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$75	,000					\$78	,000					\$81	,000,	•		-	
75,000	75,050	3551	3016	3551	3191	78,000	78,050	3701	3151	3701	3545	81,000	81,050	3851	3286	3851	3731
75,050	75,100	3554	3018	3554	3193	78,050	78,100	3704	3153	3704	3548	81,050	81,100	3854	3288	3854	3734
75,100		3556	3021	3556	3196	78,100		3706	3156	3706	3550	81,100		3856	3291	3856	3736
75,150	-	3559	3023	3559	3198	78,150		3709	3158	3709	3553	81,150		3859	3293	3859	3739
75,200	75,250	3561	3025	3561	3200	78,200	78,250	3711	3160	3711	3555	81,200	81,250	3861	3295	3861	3741
75,250	75,300	3564	3027	3564	3203	78,250	78,300	3714	3162	3714	3558	81,250	81,300	3864	3297	3864	3744
75,300	75,350	3566	3030	3566	3205	78,300		3716	3165	3716	3560	81,300		3866	3300	3866	3746
75,350	-	3569	3032	3569	3207	78,350	78,400	3719	3167	3719	3563	81,350	81,400	3869	3302	3869	3749
75,400	· ·	3571	3034	3571	3210	78,400		3721	3169	3721	3565	81,400		3871	3304	3871	3751
75,450	75,500	3574	3036	3574	3212	78,450	78,500	3724	3171	3724	3568	81,450	81,500	3874	3306	3874	3754
75,500	75,550	3576	3039	3576	3249	78,500	78,550	3726	3174	3726	3606	81,500	81,550	3876	3309	3876	3756
75,550	75,600	3579	3041	3579	3251	78,550	78,600	3729	3176	3729	3609	81,550		3879	3311	3879	3759
75,600	-	3581	3043	3581	3254	78,600		3731	3178	3731	3611		81,650	3881	3313	3881	3761
75,650	-	3584	3045	3584	3256	78,650		3734	3180	3734	3614	81,650		3884	3315	3884	3764
75,700	15,150	3586	3048	3586	3258	78,700	/8,/50	3736	3183	3736	3616	81,700	81,750	3886	3318	3886	3766
75,750	-	3589	3050	3589	3261	78,750		3739	3185	3739	3619	81,750	,	3889	3320	3889	3769
75,800		3591	3052	3591	3263	78,800		3741	3187	3741	3621	81,800		3891	3322	3891	3771
75,850	-	3594	3054	3594	3265	78,850	,	3744	3189	3744	3624	81,850		3894	3324	3894	3774
75,900		3596	3057	3596	3268	78,900		3746	3192	3746	3626	81,900		3896	3327	3896	3776
75,950		3599	3059	3599	3270	78,950		3749	3194	3749	3629	81,950		3899	3329	3899	3779
\$76 76,000	,000	3601	3061	3601	3307		,000 79,050	3751	3196	3751	3631	\$82 82,000	,000 82.050	3901	3331	3901	3781
76,000		3604	3063	3604	3310	79,000		3754	3190	3754	3634		82,050	3901	3333	3901	3784
76,100		3604	3066	3604	3312	79,100		3756	3201	3756	3636	82,100		3906	3336	3906	3786
76,150		3609	3068	3609	3314		79,200	3759	3203	3759	3639	82,150		3909	3338	3909	3789
76,200	76,250	3611	3070	3611	3317	79,200	79,250	3761	3205	3761	3641	82,200	82,250	3911	3340	3911	3791
76,250	76.300	3614	3072	3614	3319	79,250	79.300	3764	3207	3764	3644	82,250	82.300	3914	3342	3914	3794
76,300		3616	3075	3616	3321	79,300		3766	3210	3766	3646	82,300		3916	3345	3916	3796
76,350	76,400	3619	3077	3619	3324	79,350	79,400	3769	3212	3769	3649	82,350	82,400	3919	3347	3919	3799
76,400		3621	3079	3621	3326	79,400	79,450	3771	3214	3771	3651	82,400	82,450	3921	3349	3921	3801
76,450	76,500	3624	3081	3624	3329	79,450	79,500	3774	3216	3774	3654	82,450	82,500	3924	3351	3924	3804
76,500	76,550	3626	3084	3626	3366	79,500	79,550	3776	3219	3776	3656	82,500	82,550	3926	3354	3926	3806
76,550	76,600	3629	3086	3629	3368	79,550	79,600	3779	3221	3779	3659	82,550	82,600	3929	3356	3929	3809
76,600		3631	3088	3631	3371	79,600		3781	3223	3781	3661	82,600		3931	3358	3931	3811
76,650	-	3634	3090	3634	3373	79,650		3784	3225	3784	3664	82,650		3934	3360	3934	3814
76,700	ŕ	3636	3093	3636	3376	79,700	79,750	3786	3228	3786	3666	82,700	82,750	3936	3363	3936	3816
76,750	-,	3639	3095	3639	3378	79,750	,	3789	3230	3789	3669	82,750	,	3939	3365	3939	3819
76,800		3641	3097	3641	3380	79,800		3791	3232	3791	3671	82,800		3941	3367	3941	3821
76,850	-	3644	3099	3644		79,850		3794	3234	3794			82,900	3944	3369	3944	3824
76,900 76,950		3646 3649	3102 3104	3646 3649	3385 3388	79,900 79,950		3796 3799	3237 3239	3796 3799		82,900 82,950		3946 3949	3372 3374	3946 3949	3826 3829
	.000						.000						.000	l			~~L /
77,000		3651	3106	3651	3425	80,000	A.G	3801	3241	3801	3681	83,000		3951	3376	3951	3831
77,050		3654	3108	3654	3428	80,050		3804	3243	3804	3684	83,050		3954	3378	3954	3834
77,100	-	3656	3111	3656		80,100		3806	3246	3806	3686	83,100		3956	3381	3956	3836
77,150		3659	3113	3659	3433	80,150		3809	3248	3809		83,150		3959	3383	3959	3839
77,200	77,250	3661	3115	3661	3435	80,200	80,250	3811	3250	3811	3691	83,200	83,250	3961	3385	3961	3841
77,250	77,300	3664	3117	3664	3437	80,250		3814	3252	3814	3694	83,250	83,300	3964	3387	3964	3844
77,300		3666	3120	3666	3440	80,300		3816	3255	3816			83,350	3966	3390	3966	3846
77,350	-	3669	3122	3669	3442	80,350		3819	3257	3819	3699	83,350		3969	3392	3969	3849
77,400		3671	3124	3671	3445	80,400 80,450		3821	3259	3821	3701	83,400		3971	3394	3971 3974	3851
77,450		3674	3126	3674	3447	-		3824	3261	3824		83,450		3974	3396		3854
77,500		3676	3129	3676	3485	80,500		3826	3264	3826	3706	83,500		3976	3399	3976	3856
77,550		3679	3131	3679	3488	80,550		3829 2021	3266 3268	3829 3831		83,550		3979	3401	3979 3981	3859
77,600 77,650		3681 3684	3133 3135	3681 3684	3490 3492	80,600 80,650		3831 3834	3268 3270	3831	3711 3714	83,600	83,650 83 700	3981 3984	3403 3405	3981 3984	3861 3864
77,700		3686	3135	3686			80,700	3836	3270	3836		83,700		3986	3405	3986	3866
		3689				80,750			3275	3839		83,750					
77,750 77,800		3689 3691	3140 3142	3689 3691	3497 3500	80,750 80,800		3839 3841	3275 3277	3839 3841		83,750		3989 3991	3410 3412	3989 3991	3869 3871
77,850		3694	3142 3144	3694	3500	80,850		3844	3277	3844	3721	83,850		3991	3412 3414	3991 3994	3874
77,900	-	3696	3144	3696	3505		80,950	3846	3282	3846			83,950	3996	3417	3996	3876
77,950		3699	3149	3699	3507	80,950		3849	3284	3849		83,950		3999	3419	3999	3879
				ng widow(e		,	- ,				-	1 ,	- ,			l on the n	
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If CT AG	l is **	And you a	are			If CT AG		And you				1		And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$84	.000					\$87	.000					\$90	,000				
84,000		4001	3421	4001	3881	87,000	<i>,</i>	4151	3556	4151	4031	90,000	,	4301	3691	4301	4181
84,050	84,100	4004	3423	4004	3884	87,050	87,100	4154	3558	4154	4034	90,050	90,100	4304	3693	4304	4184
84,100		4006	3426	4006	3886	87,100		4156	3561	4156	4036	90,100	-	4306	3696	4306	4186
84,150		4009	3428	4009	3889	87,150		4159	3563	4159	4039	90,150	-	4309	3698	4309	4189
84,200	84,250	4011	3430	4011	3891	87,200	87,250	4161	3565	4161	4041	90,200	90,250	4311	3700	4311	4191
84,250		4014	3432	4014	3894	87,250		4164	3567	4164	4044	90,250	,	4314	3702	4314	4194
84,300		4016	3435	4016	3896	87,300		4166	3570	4166	4046	90,300	,	4316	3705	4316	4196
84,350 84,400		4019 4021	3437 3439	4019 4021	3899 3901	87,350 87,400		4169 4171	3572 3574	4169 4171	4049 4051	90,350 90,400	,	4319 4321	3707 3709	4319 4321	4199 4201
84,400		4021	3439	4021	3901	87,400		4171	3574	4174	4051	90,400		4321	3709	4321	4201
												-	-				
84,500 84,550		4026 4029	3444 3446	4026 4029	3906 3909	87,500 87,550		4176 4179	3579 3581	4176 4179	4056 4059	90,500 90,550	-	4326 4329	3714 3716	4326 4329	4206 4209
84,600		4027	3448	4027	3911	87,600		4181	3583	4181	4061	90,600	,	4331	3718	4331	4211
84,650	· ·	4034	3450	4034	3914	87,650		4184	3585	4184	4064	90,650	,	4334	3720	4334	4214
84,700		4036	3453	4036	3916	87,700		4186	3588	4186	4066	90,700	-	4336	3723	4336	4216
84,750	84,800	4039	3455	4039	3919	87,750	87,800	4189	3590	4189	4069	90,750	90,800	4339	3725	4339	4219
84,800		4041	3457	4041	3921	87,800		4191	3592	4191	4071	90,800	,	4341	3727	4341	4221
84,850		4044	3459	4044	3924	87,850		4194	3594	4194	4074	90,850	,	4344	3729	4344	4224
84,900		4046	3462	4046	3926	87,900	,	4196	3597	4196	4076	90,900		4346	3732	4346	4226
84,950		4049	3464	4049	3929	87,950		4199	3599	4199	4079	90,950		4349	3734	4349	4229
\$85. 85,000		4051	3466	4051	3931	\$88 88,000	,000 88.050	4201	3601	4201	4081	\$91 91,000	,000	4351	3736	4351	4231
85,000		4051	3468	4054	3934	88,050		4201	3603	4201		91,000		4351	3730	4351	4231
85,100		4056	3471	4056	3936	88,100		4206	3606	4206	4086	91,100		4356	3741	4356	4236
85,150		4059	3473	4059	3939	88,150		4209	3608	4209	4089	91,150	-	4359	3743	4359	4239
85,200	85,250	4061	3475	4061	3941	88,200	88,250	4211	3610	4211	4091	91,200	91,250	4361	3745	4361	4241
85,250	85,300	4064	3477	4064	3944	88,250	88,300	4214	3612	4214	4094	91,250	91,300	4364	3747	4364	4244
85,300		4066	3480	4066	3946	88,300		4216	3615	4216	4096	91,300		4366	3750	4366	4246
85,350		4069	3482	4069	3949	88,350		4219	3617	4219	4099	91,350	-	4369	3752	4369	4249
85,400		4071 4074	3484 3486	4071 4074	3951 3954	88,400		4221	3619 3621	4221 4224	4101 4104	91,400	-	4371	3754 3756	4371 4374	4251 4254
85,450			3486			88,450		4224				91,450	-	4374			
85,500 85,550		4076 4079	3489 3491	4076 4079	3956 3959	,	88,550 88,600	4226 4229	3624 3626	4226 4229	4106 4109	91,500 91,550	,	4376 4379	3759 3761	4376 4379	4256 4259
85,550 85,600		4079 4081	3491 3493	4079 4081	3959 3961	88,550 88,600		4229 4231	3626 3628	4229 4231	4109 4111	91,550 91,600		4379 4381	3761	4379 4381	4259 4261
85,650		4084	3495	4084	3964	88,650		4231	3630	4231	4114	91,650	-	4384	3765	4384	4264
85,700		4086	3498	4086	3966	88,700		4236	3633	4236	4116	91,700		4386	3768	4386	4266
85,750	85.800	4089	3500	4089	3969	88,750	88.800	4239	3635	4239	4119	91,750	91.800	4389	3770	4389	4269
85,800	· ·	4091	3502	4091	3971	88,800	,	4241	3637	4241	4121	91,800	,	4391	3772	4391	4271
85,850	85,900	4094	3504	4094	3974	88,850	88,900	4244	3639	4244	4124	91,850	91,900	4394	3774	4394	4274
85,900		4096	3507	4096	3976	88,900		4246	3642	4246		91,900		4396	3777	4396	4276
85,950		4099	3509	4099	3979	88,950		4249	3644	4249	4129	91,950		4399	3779	4399	4279
\$86 86,000	,000	4101	3511	4101	3981	\$89 89,000	,000 89.050	4251	3646	4251	4131	· · · · · · · · · · X · · · · · · · ·	,000 92,050	4401	3781	4401	4281
86,000		4101	3513	4101	3984	89,000		4251	3648	4251		92,000		4401	3783	4401	4281
86,100		4106	3516	4106	3986	89,100		4256	3651	4256	4136	92,100	-	4406	3786	4406	4286
86,150	86,200	4109	3518	4109	3989	89,150	89,200	4259	3653	4259	4139	92,150	92,200	4409	3788	4409	4289
86,200	86,250	4111	3520	4111	3991	89,200	89,250	4261	3655	4261	4141	92,200	92,250	4411	3790	4411	4291
86,250	· ·	4114	3522	4114	3994	89,250	,	4264	3657	4264	4144	92,250	,	4414	3792	4414	4294
86,300		4116	3525	4116	3996	89,300		4266	3660	4266	4146	92,300	-	4416	3795	4416	4296
86,350		4119	3527	4119	3999	89,350		4269	3662	4269	4149	92,350		4419	3797	4419	4299
86,400 86,450		4121 4124	3529 3531	4121 4124	4001 4004	89,400 89,450		4271 4274	3664 3666	4271 4274	4151 4154	92,400 92,450		4421 4424	3799 3801	4421 4424	4301 4304
86,500 86,550		4126 4129	3534 3536	4126 4129	4006 4009	89,500 89,550		4276 4279	3669 3671	4276 4279	4156 4159	92,500 92,550	-	4426 4429	3804 3806	4426 4429	4306 4309
86,600		4127	3538	4131	4009	89,600		4277	3673	4279		92,600		4427	3808	4431	4307
86,650		4134	3540	4134	4014	89,650		4284	3675	4284	4164	92,650		4434	3810	4434	4314
86,700	86,750	4136	3543	4136	4016	89,700		4286	3678	4286	4166	92,700		4436	3813	4436	4316
86,750	86,800	4139	3545	4139	4019	89,750	89,800	4289	3680	4289	4169	92,750	92,800	4439	3815	4439	4319
86,800	86,850	4141	3547	4141	4021	89,800	89,850	4291	3682	4291	4171	92,800	92,850	4441	3817	4441	4321
86,850		4144	3549	4144	4024	89,850		4294	3684	4294	4174	92,850		4444	3819	4444	4324
86,900		4146	3552	4146	4026		89,950	4296	3687	4296		92,900		4446	3822	4446	4326
86,950		4149	3554	4149	4029	89,950	90,000	4299	3689	4299	4179	92,950	93,000	4449	3824	4449	4329
* This co	lumn is als	so used for	a qualityi	ng widow(e	().									U	ontinued	l on the n	ext page

If CT AG	l is **	And you	are			If CT AG		And you				If CT AG		And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
¢03	.000					\$02	.000					¢00	.000				
93,000		4451	3826	4451	4331	96,000		4601	4005	4601	4481	····· x · · · · · ·	99.050	4751	4415	4751	4631
93,050		4454	3828	4451	4334	96,050		4604	4003	4604	4484	,	99,100	4754	4413	4754	4634
93,100		4456	3831	4456	4336	96,100		4606	4010	4606	4486	í í	99,150	4756	4420	4756	4636
93,150		4459	3833	4459	4339	96,150		4609	4012	4609	4489		99,200	4759	4422	4759	4639
93,200		4461	3835	4461	4341	96,200		4611	4014	4611	4491		99,250	4761	4424	4761	4641
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93,250 93,300		4464 4466	3837 3840	4464 4466	4344 4346	96,250 96,300		4614 4616	4017 4019	4614 4616	4494 4496		99,300 99,350	4764 4766	4427 4429	4764 4766	4644 4646
93,350		4469	3842	4460	4340	96,350		4619	4017	4619	4490	,	99,400	4769	4429	4769	4649
93,400		4471	3844	4471	4351	96,400		4621	4023	4621	4501	í í	99,450	4771	4434	4771	4651
93,450		4474	3846	4474	4354	96,450	,	4624	4026	4624	4504		99,500	4774	4437	4774	4654
							-		4072			-					
93,500 93,550		4476 4479	3849 3851	4476 4479	4356 4359	96,500 96,550		4626 4629	4072	4626 4629	4506 4509	,	99,550 99,600	4776 4779	4485 4487	4776 4779	4656 4659
93,600		4479	3853	4479	4359	96,600		4629	4074	4029	4509	,	99,600 99,650	4779	4487	4779	4659
93,650		4484	3855	4484	4364	96,650		4634	4079	4634	4514	,	99,700	4784	4492	4784	4664
93,700		4486	3858	4486	4366	96,700	-	4636	4081	4636	4516		99,750	4786	4495	4786	4666
ŕ						-						-	-				
93,750		4489	3860	4489	4369	96,750		4639	4084	4639	4519		99,800	4789	4497	4789	4669
93,800 93,850		4491 4494	3862 3864	4491	4371 4374	96,800 96,850		4641	4086	4641	4521		99,850	4791 4794	4499 4502	4791 4794	4671 4674
93,850 93,900		4494 4496	3864 3867	4494 4496	4374 4376	96,850 96,900		4644 4646	4088 4091	4644 4646	4524 4526		99,900 99,950	4794 4796	4502 4504	4794 4796	4674 4676
93,950		4490	3869	4490	4370	96,950		4649	4091	4649	4520		100,000	4799	4507	4799	4679
	.000	//דו	5007	1111	(317		.000	1,401	1075	1017	1021),000		1007	///т	.017
94 ,000		4501	3871	4501	4381	ې ور م		4651	4140	4651	4531		100,050	4801	4555	4801	4681
94,050		4504	3873	4504	4384	97,050		4654	4142	4654	4534	-	100,100	4804	4558	4804	4684
94,100		4506	3876	4506	4386	97,100		4656	4144	4656	4536	100,100	100,150	4806	4560	4806	4686
94,150	94,200	4509	3878	4509	4389	97,150	97,200	4659	4147	4659	4539	100,150	100,200	4809	4563	4809	4689
94,200	94,250	4511	3880	4511	4391	97,200	97,250	4661	4149	4661	4541	100,200	100,250	4811	4565	4811	4691
94,250	94.300	4514	3882	4514	4394	97,250	97.300	4664	4151	4664	4544	100,250	100,300	4814	4568	4814	4694
94,300		4516	3885	4516	4396	97,300		4666	4154	4666	4546	100,300	100,350	4816	4570	4816	4696
94,350	94,400	4519	3887	4519	4399	97,350	97,400	4669	4156	4669	4549	100,350	100,400	4819	4573	4819	4699
94,400	94,450	4521	3889	4521	4401	97,400	97,450	4671	4158	4671	4551	100,400	100,450	4821	4575	4821	4701
94,450	94,500	4524	3891	4524	4404	97,450	97,500	4674	4161	4674	4554	100,450	100,500	4824	4578	4824	4704
94,500	94,550	4526	3894	4526	4406	97,500	97,550	4676	4208	4676	4556	100,500	100,550	4826	4626	4826	4706
94,550	94,600	4529	3896	4529	4409	97,550	97,600	4679	4210	4679	4559	100,550	100,600	4829	4629	4829	4709
94,600	94,650	4531	3898	4531	4411	97,600	97,650	4681	4212	4681	4561	100,600	100,650	4831	4631	4831	4711
94,650		4534	3900	4534	4414	97,650		4684	4215	4684	4564		100,700	4834	4634	4834	4714
94,700	94,750	4536	3903	4536	4416	97,700	97,750	4686	4217	4686	4566	100,700	100,750	4836	4636	4836	4716
94,750	94,800	4539	3905	4539	4419	97,750	97,800	4689	4219	4689	4569	100,750	100,800	4839	4639	4839	4719
94,800		4541	3907	4541	4421	97,800		4691	4222	4691	4571		100,850	4841	4641	4841	4721
94,850		4544	3909	4544	4424	97,850	,	4694	4224	4694	4574	-	100,900	4844	4644	4844	4724
94,900	· ·	4546	3912	4546	4426	97,900		4696	4226	4696	4576		100,950	4846	4646	4846	4726
94,950		4549	3914	4549	4429	97,950		4699	4229	4699	4579	-	101,000	4849	4649	4849	4729
	,000	4554	2017	4554	4404		,000	4704	4071	1704	4504		101.050	4051	4/6-	4051	4704
95,000		4551	3916	4551	4431	98,000		4701	4276	4701	4581		101,050	4851	4651	4851	4731
95,050 95,100	· ·	4554 4556	3918 3921	4554 4556	4434 4436	98,050 98,100		4704 4706	4279 4281	4704 4706	4584 4586		101,100 101,150	4854 4856	4654 4656	4854 4856	4734 4736
95,100 95,150		4556 4559	3921 3923	4556 4559	4436 4439	98,100 98,150		4706 4709	4281 4283	4708	4580 4589		101,150	4850 4859	4659	4856 4859	4736
95,200		4561	3925	4561	4441	98,200		4711	4286	4711	4591		101,250	4861	4661	4861	4741
95,250 95,300		4564 4566	3927 3930	4564 4566	4444 4446	98,250 98,300	,	4714 4716	4288 4290	4714 4716	4594 4596		101,300 101,350	4864 4866	4664 4666	4864 4866	4744 4746
95,300 95,350		4569	3930 3932	4566		98,300 98,350		4718	4290	4718	4590		101,350	4869	4669	4869	4740 4749
95,400		4571	3934	4571	4451	98,400		4721	4295	4721	4601	-	101,400	4871	4671	4807	4751
95,450		4574	3936	4574	4454	98,450		4724	4298	4724	4604		101,500	4874	4674	4874	4754
95,500		4576	3939	4576	4456	98,500		4726	4345	4726	4606		101,550	4876	4676	4876	4756
95,500 95,550		4576	3939 3941	4578	4450	98,500 98,550		4720	4343	4720	4608		101,550	4878	4676	4878	4750
95,600		4581	3943	4581		98,600		4731	4350	4731	4611		101,650	4881	4681	4881	4761
95,650		4584	3945	4584	4464	98,650		4734	4352	4734	4614		101,700	4884	4684	4884	4764
95,700		4586	3948	4586	4466	98,700		4736	4355	4736	4616		101,750	4886	4686	4886	4766
95,750		4589	3950	4589	4469	98,750		4739	4357	4739	4619		101,800	4889	4689	4889	4769
95,800		4591	3952	4591	4471	98,800		4741	4360	4741	4621		101,850	4891	4691	4891	4771
95,850		4594	3954	4594		98,850		4744	4362	4744	4624		101,900	4894	4694	4894	4774
95,900		4596	3957	4596	4476	98,900		4746	4364	4746	4626		101,950	4896	4696	4896	4776
95,950		4599	3959	4599	4479	98,950		4749	4367	4749	4629		102,000	4899	4699	4899	4779
		so used for	a qualifyi	ng widow(e	er).	•						•		\$102,000	+ Use Tax	Calculation	n Schedule

 Table A - Exemptions for 2008 Taxable Year

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

	Single			iling Jointly o lifying Widov		Fil	ing Separat	ely	Hea	d of Houseł	nold
Connec	ticut AGI		Connec	ticut AGI		Connec	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 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$34,000 \$34,000 \$35,000 \$36,000 \$37,000 \$38,000	\$26,000 \$27,000 \$28,000 \$29,000 \$30,000 \$31,000 \$32,000 \$33,000 \$34,000 \$35,000 \$36,000 \$36,000 \$37,000 \$38,000 and up	\$13,000 \$12,000 \$11,000 \$ 9,000 \$ 8,000 \$ 6,000 \$ 6,000 \$ 5,000 \$ 4,000 \$ 3,000 \$ 2,000 \$ 1,000 \$ 0	\$ 0 \$48,000 \$50,000 \$51,000 \$52,000 \$53,000 \$54,000 \$55,000 \$55,000 \$56,000 \$57,000 \$57,000 \$58,000 \$59,000 \$60,000 \$62,000 \$63,000	\$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$53,000 \$54,000 \$55,000 \$56,000 \$57,000 \$58,000 \$59,000 \$60,000 \$61,000 \$62,000 \$63,000 \$64,000	\$24,000 \$23,000 \$22,000 \$20,000 \$19,000 \$19,000 \$17,000 \$16,000 \$15,000 \$14,000 \$14,000 \$12,000 \$11,000 \$10,000 \$ 9,000 \$ 8,000	\$ 0 \$24,000 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$30,000 \$31,000 \$33,000 \$33,000 \$33,000 \$34,000	\$24,000 \$25,000 \$26,000 \$27,000 \$28,000 \$29,000 \$30,000 \$31,000 \$32,000 \$33,000 \$34,000 \$35,000 and up	\$12,000 \$11,000 \$9,000 \$8,000 \$7,000 \$6,000 \$5,000 \$4,000 \$3,000 \$2,000 \$1,000 \$0 \$000 \$1,000	\$ 0 \$38,000 \$39,000 \$40,000 \$41,000 \$42,000 \$43,000 \$44,000 \$44,000 \$44,000 \$44,000 \$44,000 \$44,000 \$44,000 \$49,000 \$50,000 \$51,000 \$52,000	\$38,000 \$39,000 \$40,000 \$41,000 \$42,000 \$42,000 \$44,000 \$44,000 \$45,000 \$46,000 \$46,000 \$46,000 \$47,000 \$48,000 \$48,000 \$51,000 \$52,000 \$53,000 \$54,000	\$19,000 \$18,000 \$17,000 \$15,000 \$15,000 \$14,000 \$12,000 \$11,000 \$10,000 \$9,000 \$8,000 \$7,000 \$6,000 \$5,000 \$4,000 \$3,000
			\$63,000 \$64,000 \$65,000 \$66,000 \$67,000 \$68,000 \$69,000 \$70,000 \$71,000	\$64,000 \$65,000 \$66,000 \$67,000 \$68,000 \$69,000 \$70,000 \$71,000 and up	\$ 8,000 \$ 7,000 \$ 6,000 \$ 5,000 \$ 4,000 \$ 3,000 \$ 2,000 \$ 1,000 \$ 0	-			\$53,000 \$54,000 \$55,000 \$56,000	\$54,000 \$55,000 \$56,000 and up	\$ 3,000 \$ 2,000 \$ 1,000 \$ 0

Table B - Connecticut Income Tax for 2008 Taxable Year

Use your filing status shown on the front of your return.

Single or Filing Separately If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000	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
Head of Household If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000	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
Filing Jointly or Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000	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

Table C - Personal Tax Credits for 2008 Taxable Year

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

	Single			ling Jointly		Fili	ng Separat	ely	Head	d of House	hold
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
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Tax Calculation Schedule

1. Enter Connecticut AGI from Form CT-1040, Line 5.	1	00
2. Enter Personal Exemption from Table A, Exemptions.	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040, Line 6.	7	00



Need help completing this schedule? Visit the DRS website at **www.ct.gov/taxforms** and have your income tax instantly calculated for you.



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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** or see *TSC* on Page 3 of this book.



	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. Call CONN-TAX (see Page 2) for directions to DRS offices. 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.

Statewide Services

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

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

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