2011
FORM CT-1040 NR/PY

Connecticut Nonresident and Part-Year Resident Income Tax
Return and Instructions

This booklet contains:

- Form CT-1040NR/PY

- Supplemental Schedule CT-1040WH

- Schedule CT-SI

- Schedule CT-1040AW

- Tax Tables

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

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Connecticut Organ Donor (♥)

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

Donate Life Connecticut
www.ctorganandtissuedonation.org/

Organ Donation
www.organdonor.gov/

National Marrow Donor Program
www.marrow.org/

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

LifeChoice Donor Services
www.lifechoiceopo.org/

New England Organ Bank
www.neob.org/

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Contributions to Designated Charities

Below is a list of charities for which you may use your tax return to contribute all or a portion of your refund. Enter your total contributions on *Schedule 4*, Line 63, of **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*. **Your contribution is irrevocable.** To contribute directly, send your contribution to the address shown below.

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).	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Assists research, education, and community service programs related to breast cancer.	Protects the children of families who are no longer eligible for public assistance benefits.	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.
Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	Department of Environmental Protection- Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS #11 CCS PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	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**

What's New

Due Date – April 17, 2012

The 2011 Connecticut income tax return (and payments) will be considered timely if filed on Tuesday, April 17, 2012. In 2012, the due date for filing a Connecticut income tax return (April 15) falls on a Sunday and Monday is a legal holiday (Emancipation Day). Therefore, for filing purposes the next business day is **Tuesday, April 17, 2012**.

Return Envelopes Removed

In an effort to reduce costs, return envelopes are no longer provided in the income tax books. *Where to File*, on Page 12, lists the proper mailing address for returns with refunds or returns with payments.

Refunds Issued by Debit Card

In an effort to reduce costs and provide alternative refund access to taxpayers, DRS may issue debit cards for income tax refunds not designated for direct deposit. The debit cards will provide taxpayers with immediate access to their funds through ATMs, qualified debit card purchases, and teller assisted withdrawals. A PIN protected security authentication and activation process will be required. Instructions for activation and use of the debit cards will be provided to all cardholders.

Connecticut Form 1099-G

Connecticut taxpayers who itemize their deductions for federal income tax purposes and wish to obtain their Connecticut Form 1099-G information may do so by visiting the DRS website at **www.ct.gov/DRS** and selecting *What's My 1099-G Amount?* Paper copies of the Connecticut Form 1099-G are no longer mailed to taxpayers.

Additional Residence Information Required on Form CT-1040NR/PY

A taxpayer is required to enter the city or town of residence and zip code if it is different from his or her mailing address.

DRS Regional Offices Reopened

The following DRS field offices are scheduled to reopen in 2012 to provide personal assistance to taxpayers:

- **Bridgeport** 10 Middle St
- **Norwich** 401 West Thames St, Building #700
- **Waterbury** 55 West Main St, Suite 100

All calls are answered at our Customer Service Center in Hartford, not at the field 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. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative.

Income Tax Rates

For taxable years beginning on or after January 1, 2011, individuals are subject to the following rates if their filing status is:

Single or filing separately

At a 3% rate on the first $10,000 of Connecticut taxable income; at a rate of 5% on the excess over $10,000, but not over $50,000; at a rate of 5.5% on the excess over $50,000, but not over $100,000; at a rate of 6% on the excess over $100,000, but not over $200,000; at a rate of 6.5% on the excess over $200,000, but not over $250,000; and at a rate of 6.7% on the excess over $250,000.

Head of household

At a 3% rate on the first $16,000 of Connecticut taxable income; at a rate of 5% on the excess over $16,000, but not over $80,000; at a rate of 5.5% on the excess over $80,000, but not over $160,000; at a rate of 6% on the excess over $160,000, but not over $320,000; at a rate of 6.5% on the excess over $320,000, but not over $400,000; and at a rate of 6.7% on the excess over $400,000.

Filing jointly or qualifying widow(er)

At a 3% rate on the first $20,000 of Connecticut taxable income; at a rate of 5% on the excess over $20,000, but not over $100,000; at a rate of 5.5% on the excess over $100,000, but not over $200,000; at a rate of 6% on the excess over $200,000, but not over $400,000; at a rate of 6.5% on the excess over $400,000, but not over $500,000; and at a rate of 6.7% on the excess over $500,000.

The flat income tax rate for trusts and estates was increased to 6.7%.

Phase-Out of the 3% Rate

For taxable years beginning on or after January 1, 2011, the amount to which the 3% rate applies is reduced depending on the individual's filing status and Connecticut AGI thresholds as follows:

Single

The amount to which the 3% tax rate applies is reduced by $1,000 for each $5,000 (or part of $5,000) by which the taxpayer's Connecticut AGI exceeds $56,500.

Filing separately

The amount to which the 3% tax rate applies is reduced by $1,000 for each $2,500 (or part of $2,500) by which the taxpayer's Connecticut AGI exceeds $50,250.

Head of household

The amount to which the 3% tax rate applies is reduced by $1,600 for each $4,000 (or part of $4,000) by which the taxpayer's Connecticut AGI exceeds $78,500.

Filing jointly or qualifying widow(er)

The amount to which the 3% tax rate applies is reduced by $2,000 for each $5,000 (or part of $5,000) by which the taxpayer's Connecticut AGI exceeds $100,500.

The amount not taxed at the 3% rate is taxed at the 5% rate.

Tax Recapture for Taxpayers with Higher Adjusted Gross Income

For taxable years beginning on or after January 1, 2011, a taxpayer whose Connecticut adjusted gross income (AGI) exceeds the income thresholds specified below, in addition to computing his or her Connecticut income tax liability using the applicable tax rates, and in addition to applying the 3% phase-out provision, is required to add to the tax otherwise computed, the following recapture amount of tax as follows.

Single or filing separately

$75 for each $5,000 (or part of $5,000) by which the taxpayer's Connecticut AGI exceeds $200,000. The maximum recapture amount is $2,250.

Head of household

$120 for each $8,000 (or part of $8,000) by which the taxpayer's Connecticut AGI exceeds $320,000. The maximum recapture amount is $3,600.

Filing jointly or qualifying widow(er)

$150 for each $10,000 (or part of $10,000) by which the taxpayer's Connecticut AGI exceeds $400,000. The maximum recapture amount is $4,500.

Connecticut Lottery Winners who are Delinquent Taxpayers

DRS is required to provide to the Connecticut Lottery Corporation a list of delinquent taxpayers who have an unpaid tax liability, including penalties and interest, more than 30 days old, from the date on which the taxes were due, that is not the subject of a timely administrative appeal to DRS or a timely-filed appeal pending before any court.

On or after January 1, 2012, the Connecticut Lottery Corporation will check the name of any person who submits a lottery claim of $5,000 or more against the delinquent taxpayer list provided by DRS. If there is a match, the Connecticut Lottery Corporation will deduct and withhold from the lottery prize payment payable to that person the amount of the tax liability specified on the delinquent taxpayer list.

Use Tax

Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. The general use tax rate for purchases made on or before June 30, 2011, is 6%. For purchases made on or after July 1, 2011, the general use tax rate is 6.35%. However, the following items are subject to a 7% use tax rate: Most motor vehicles exceeding $50,000; a vessel exceeding $100,000; each piece of jewelry exceeding $5,000; each piece of clothing or pair of footwear exceeding $1,000; a handbag, luggage, umbrella, wallet, or watch exceeding $1,000. See *Schedule 3 - Individual Use Tax* on Page 37, and **Informational Publication 2011(15)**, *Q&A on the Connecticut Individual Use Tax*.

Interest on Underpayment of Estimated Income Tax for 2011

For 2011, DRS recognizes that despite good faith efforts there may be situations where taxpayers will be under withheld due to 2011 legislative changes affecting the Connecticut income tax. Employers and taxpayers who find themselves under withheld because of the temporary "catch-up" withholding requirements will not be held liable for any associated interest and/or penalty on underpayment of estimated income tax for 2011.

2012 Income Tax Withholding

For Taxable Year 2012: If you made changes to your withholding in 2011, please be advised that your employer will continue to withhold the amount of Connecticut income tax that you requested unless you provide your employer with a new **Form CT-W4**, *Employee's Withholding Certificate*.

Therefore, as the "catch-up" withholding requirements for 2011 **do not** apply in 2012, employees who changed their withholding must check with their respective payroll offices or departments to determine the date by which they must submit a new Form CT-W4 in order for said form to be effective by January 1, 2012.

Angel Investor Tax Credit

Effective October 27, 2011, the minimum cash investment required to qualify for the angel investor tax credit was reduced from $100,000 to $25,000. See *Angel Investor Tax Credit*, on Page 15. (Connecticut Public Act 11-1, §29, October Special Session, amended Conn. Gen. Stat. §12-704d(b))

General Information

Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at **www.ct.gov/DRS** or call **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) during business hours, 8:30 a.m. to 4:30 p.m. For walk-in assistance, visit the DRS office at 25 Sigourney Street, Hartford. 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 and photo identification; **and**
- Your **completed** federal income tax return.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications anytime. Forms are also available at most public libraries, town halls, and post offices during the tax filing season.

Connecticut Form 1099-G

Connecticut taxpayers who itemize their deductions for federal income tax purposes and wish to obtain their Connecticut Form 1099-G information may do so by visiting the DRS website at **www.ct.gov/DRS** and selecting *What's My 1099-G Amount?* Paper copies of the Connecticut Form 1099-G are no longer mailed to taxpayers.

Important Reminders

Follow these tips to help us process your refund faster:

- ❑ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you will receive these forms on or before January 31. If you receive an additional federal Form W-2 or 1099 after filing your Connecticut income tax return, you may be required to file **Form CT-1040X**, *Amended Connecticut Income Tax Return for Individuals*. See *Amended Returns* on Page 39.
- ❑ Most taxpayers qualify to electronically file their Connecticut income tax return. See *May I File My Connecticut Income Tax Return Over the Internet* on Page 12.
- ❑ You must use blue or black ink only to complete your paper 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, the processing of your return will be delayed.

  Make sure you enter your name, mailing address, your SSN or ITIN, and the name and SSN or ITIN for your spouse (if filing a joint return), and attach all required schedules or forms.
- ❑ **Do not send W-2 or 1099 or 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 do not complete all the columns.
- ❑ Check the correct filing status on your return.
- ❑ Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 16.
- ❑ 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.
- ❑ 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.
- ❑ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, check the box next to the deceased taxpayer's SSN.
- ❑ Check the box on the front of your Connecticut return if you are filing **Form CT-1040CRC**, *Claim of Right Credit*.
- ❑ Check the box on the front of your Connecticut return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- ❑ 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 address on the envelope when filing your paper return. One address is for refunds and all other tax forms without payment. The other address is for all tax forms with payment. See *Where to File*, on Page 12.

Who Must File Form CT-1040NR/PY

You must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*, if you were a nonresident or part-year resident of Connecticut in 2011 **and** any of the following is true for the 2011 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or made a payment with **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*;
- You were a part-year resident who meets the *Gross Income Test* or who had a federal alternative minimum tax liability; **or**
- You were a nonresident with Connecticut-sourced income who meets the *Gross Income Test* or had a federal alternative minimum tax liability. See *Connecticut-Sourced Income of a Nonresident* on Page 9.

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

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

Gross income includes income from sources within Connecticut and outside of Connecticut. Gross income includes, but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
- Gross income from a business;
- Capital gains;
- Interest and dividends;
- Gross rental income;
- Gambling winnings;
- Alimony;
- Taxable pensions and annuities;
- Prizes and awards;
- Your share of income from partnerships, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- **Federally taxable** Social Security benefits; **and**
- **Federally taxable** disability benefits.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2011 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.

The following examples explain the gross income test:

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

Gross Income	**$100,000**
Expenses	**(92,000)**
Net Income	**$ 8,000**

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

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

Example 3: A nonresident whose filing status is single for federal income tax purposes received $12,750 in wage income from Connecticut employment and $1,000 in federally-exempt interest from California state bonds. The taxpayer's federal gross income with additions from Form CT-1040NR/PY, *Schedule 1* (interest on state or local obligations other than Connecticut), is $13,750. Therefore, the nonresident must file Form CT-1040NR/PY.

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 Form CT-1040NR/PY 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 2011; **and**
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2011.

Completing this form authorizes DRS to verify your Title 19 status for 2011 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File Form CT-1040NR/PY* are met. The executor, administrator, or surviving spouse must check the box next to the deceased taxpayer's SSN on the front page of the return. The person filing the return must sign for the deceased taxpayer on the signature line and indicate the date of death.

Generally, the Connecticut and federal filing status must be the same. A surviving spouse may file jointly for Connecticut if the surviving spouse filed a joint federal income tax return. A surviving spouse in a same sex marriage may file jointly for Connecticut as a surviving spouse although this will not be their federal filing status. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2011, their legal representative must file a final return.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing jointly with your deceased spouse, you may claim the refund on the jointly-filed return. If you are a court-appointed representative, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to the front of the return.

Income received by the estate of the decedent for the portion of the year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*.

Special Information for Nonresident Aliens

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 your 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 and 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 a married individual filing separately except as noted below.

A spouse in a same sex marriage who is a nonresident alien may file a joint Connecticut income tax return as long as his or her spouse is a citizen or resident of the United States. A 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 2011 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2011 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2011 taxable year **and** spent a total of more than 183 days in Connecticut during the 2011 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 16 and *Special Information for Nonresident Aliens* on this page.

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

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

You are a **part-year resident** for the 2011 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2011 taxable year. Part-year residents may not elect to be treated as resident individuals.

If you are a part-year resident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2011 taxable year, you must file Form CT-1040NR/PY.

You are a **nonresident** for the 2011 taxable year if you are neither a resident nor a part-year resident for the 2011 taxable year.

If you are a nonresident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2011 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 16.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2011 even if your domicile was Connecticut.

Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2011 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2011 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 2011 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 such portion of the taxable year bears to 548. See the calculation below.

Number of days in the nonresident portion / 548	x	90	=	Maximum days allowed in Connecticut

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

Military Personnel Filing Requirements

Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Resident, Part-Year Resident, or Nonresident* on Page 7. The rate at which your other income is taxed for Connecticut income tax purposes has been affected by the enactment by Congress of the Service Members Civil Relief Act. See instructions for Form CT-1040NR/PY, Line 51, on Page 23.

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

Example: Jill is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned $38,000 in military pay.

If Jill had no other income . . .

Since Jill resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return. Military personnel are residents of the state in which they resided when they enlisted.

If Jill had a part-time job in Connecticut . . .

Her Connecticut-sourced income from nonmilitary employment is taxable. Jill must file Form CT-1040NR/PY to report this income.

Spouses of military personnel, see **Informational Publication 2009(21)**, *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 the military operations in the Kosovo, Afghanistan, or Persian Gulf areas 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 return. This is the same combat zone or operation name that is provided on their federal income tax return. See **Informational Publication 2009(21)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

How Nonresidents and Part-Year Residents Are Taxed

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

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

Connecticut Adjusted Gross Income

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

Connecticut-Sourced Income of a Nonresident

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

- Attributable to ownership or disposition of real or tangible personal property within Connecticut including but not limited to the income from the rental or sale of the property;

- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut, including income derived directly or indirectly by athletes, entertainers, or performing artists from closed-circuit and cable television transmissions of irregularly scheduled events if the transmissions are received or exhibited within Connecticut;

- Unemployment compensation received from the Connecticut Department of Labor;

- From a partnership doing business in Connecticut;

- From an S corporation doing business in Connecticut;

- From a trust or estate with income derived from or connected with sources within Connecticut;

- From a nonqualified deferred compensation plan for services performed wholly or partly within Connecticut; **or**

- From reportable Connecticut Lottery winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation. In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are $600 or more and at least 300 times the amount of the wager. See **Informational Publication 2011(28)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut.*

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

- Distributions from pension or retirement plans (such as 401K plans);

- Interest, dividends, or gains from the sale or exchange of intangible personal property unless that property is employed in a business, trade, profession, or occupation carried on in Connecticut;

- Compensation received for active service in the U.S. military;

- Dividends from a corporation doing business in Connecticut;

- Compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier;

- Gambling winnings (other than reportable Connecticut Lottery winnings shown on federal Form W-2G). See **Informational Publication 2011(27)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*;

- Interest you earned from a Connecticut bank (unless earned by a Connecticut business); **or**

- Income you received from business or employment activities in Connecticut that are considered casual, isolated, or inconsequential.

Activities Considered Casual, Isolated, or Inconsequential

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

1. **$6,000 test** - The gross income from the presence of a nonresident in Connecticut does not exceed $6,000 in the taxable year. However, this test does not apply to a nonresident who is a member of one or more pass-through entities with Connecticut-sourced income. In such a case, the nonresident member's activities is not considered casual, isolated, or inconsequential unless the member's Connecticut-sourced income from the pass-through entity or entities is less than $1,000.

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

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

Connecticut-Sourced Income of a Part-Year Resident

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

1. Connecticut adjusted gross income for the part of the year you were a resident;

2. Income derived from or connected with Connecticut sources for the part of the year you were a nonresident; **and**

3. Special accruals.

Items Subject to Special Accrual

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

Change From Resident to Nonresident

If you moved out of Connecticut during the taxable year, you must include, in calculating your Connecticut adjusted gross income for the period of your Connecticut residency, all items of income, gain, loss, or deduction you would be required to include if you were filing a federal income tax return for the same period on the accrual basis, together with any other accruals not otherwise includible or deductible for federal or Connecticut income tax purposes (such as deferred gains on installment obligations). Include items of special accrual with other items of income, gain, loss, and deduction reported for your residency period. See *Schedule CT-1040AW Instructions* on Page 33.

Example 1: Laura, a part-year resident who moved out of Connecticut in June 2011, sold property on the installment basis in April 2011. She will receive annual installment payments for five years. She must accrue the entire gain on the sale of the property to the portion of 2011 when she was a resident of Connecticut because her right to receive the gain was fixed and the amount was determinable before the time she changed her residency.

Example 2: Rick, a resident of Connecticut, retired from his Connecticut employment on September 1, 2011, and moved to Florida. His employer notified him on August 15, 2011, that he would receive a $1,000 bonus on September 15, 2011. He must accrue the $1,000 bonus to the portion of 2011 when he was a resident because the right to receive the bonus was fixed and the amount was determinable before the time he changed his residency.

Example 3: Emma, a Connecticut resident, won the Connecticut Lottery in 2011. The proceeds from her wager were reported on federal Form W-2G. Emma will receive her winnings on the installment basis for 20 years. During the 2011 taxable year, Emma moved out of Connecticut and is a part-year resident because she changed her permanent legal residence. Ordinarily, Emma's Connecticut Lottery winnings would be subject to special accrual; however, Emma may avoid special accrual on those lottery winnings as long as the Connecticut Lottery Corporation continues to withhold Connecticut income tax from those winnings. Emma will remain subject to Connecticut income tax for the years during which the lottery winnings are received.

If Emma won another state's lottery during 2011, she would be subject to Connecticut income tax while a Connecticut resident. If Emma moves out of Connecticut, and is a part-year resident because she changes her permanent legal residence, her lottery winnings would be subject to special accrual.

Payment of Tax

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

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

Surety Bond

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

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

Change From Nonresident to Resident

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

Example: Nikki was a California resident from January 1, 2011, until July 31, 2011. She became a Connecticut resident on August 1. While a resident of California, Nikki earned $10,000 for work performed in that state, but she did not receive payment for that work until September 30, 2011.

Nikki also owned a condominium in Connecticut, which she rented to a third party from January 1 to July 31, 2011. She received payment of the rent for the first four months of the year while she was living in California and she received the remaining payments after she became a Connecticut resident.

Nikki will file a Connecticut part-year resident return for 2011. The $10,000 of California source income earned before Nikki changed her residency is accrued to her nonresidency period even though she received the payment after becoming a Connecticut resident. The rental payments from Connecticut real estate are considered Connecticut-sourced income regardless of when she received this income. Therefore, the entire amount of rental income is includable in her Connecticut adjusted gross income and none of it is subject to special accrual.

Forms and Schedules Included in This Booklet

This booklet contains forms you may have to complete in addition to Form CT-1040NR/PY. Below is a description of these forms and an explanation of who should complete them. A self-employed nonresident or part-year resident (for his or her nonresidency period) who carried on business both in and outside of Connecticut may also be required to file **Schedule CT-1040BA**, *Nonresident Business Apportionment*. See Page 35 for instructions.

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

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes as you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2011 are references to your taxable year beginning during 2011.

You must use the same method of accounting for Connecticut income tax purposes as you use for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File

Your Connecticut income tax return is due on or before April 15, 2012. 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. See *Due Date*, on Page 3.

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

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

Federal Express (FedEx)	United Parcel Service (UPS)
• *FedEx Priority Overnight*	• *UPS Next Day Air*
• *FedEx Standard Overnight*	• *UPS Next Day Air Saver*
• *FedEx 2Day*	• *UPS 2nd Day Air*
• *FedEx International Priority*	• *UPS 2nd Day Air A.M.*
• *FedEx International First*	• *UPS Worldwide Express Plus*
	• *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-1040NR/PY is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 13 to determine if interest and penalty must be reported with the return.

Extension Requests

Extension of Time to File

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

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties* on Page 13 if you do not pay all the tax due with your extension request.

Visit **www.ct.gov/TSC** to file your extension over the Internet.

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

- Have requested an extension of time to file your 2011 federal income tax return and you expect to owe no additional Connecticut income tax for the 2011 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; **or**
- Pay your expected 2011 Connecticut income tax due using a credit card on or before the due date.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; **or**
- Have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2011 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.

U.S. Citizens Living Abroad

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

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date will be extended for six months. If you 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 paying the tax by the due date will cause undue hardship. You may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

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

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

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax

from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe.

To ensure proper posting of your payment, write your SSN(s) (optional) and "**2011 Form CT-1040NR/PY**" on the front of your check.

Mail payments to:

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

May I File My Connecticut Income Tax Return Over the Internet

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center** (*TSC*) to file their Connecticut income tax return at **www.ct.gov/TSC**. You may electronically file your Connecticut income tax return if all of the following are true:

❑ You filed a Connecticut income tax return in the last three years, or have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license or Connecticut non-driver ID;

❑ Your filing status is the same as the last return DRS has on file. If your filing status changed from 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 choice, you cannot file electronically through the *TSC* this year. Visit the DRS website at **www.ct.gov/DRS** and select *E-Services* for information on other efiling options.

❑ You are not filing **Form CT-8379**, *Nonobligated Spouse Claim*;

❑ 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.

Where to File

For **refunds and all other tax forms without payment** enclosed, mail your return to:

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

For **all tax forms with payment** enclosed, mail your return with payment to:

> Department of Revenue Services
> PO Box 2969
> Hartford CT 06104-2969

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 2012 taxable year.

Your required annual payment for the 2012 taxable year is the lesser of:

- **90%** of the income tax shown on your 2012 Connecticut income tax return; **or**
- **100%** of the income tax shown on your 2011 Connecticut income tax return if you filed a 2011 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 2011 taxable year and you did not file a 2011 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2011 taxable year and you did not file a 2011 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2011 taxable year, you must use 90% of the income tax shown on your 2012 Connecticut income tax return as your required annual payment.

2012 Estimated Tax Due Dates	
Due dates of installments and the amount of required payments for 2012 calendar year taxpayers are:	
April 15, 2012*	25% of your required annual payment
June 15, 2012	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)
September 15, 2012	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)
January 15, 2013	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)

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

* In 2012, the first installment due date falls on a Sunday and Monday is a legal holiday (Emancipation Day). Therefore, Connecticut returns and payments will be considered timely if filed on Tuesday, April 17, 2012.

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 2011(23)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

You may file and pay your Connecticut estimated tax using the *TSC*. Visit our website at **www.ct.gov/TSC** for more information. You may pay your 2012 estimated Connecticut income tax payments by credit card.

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2012 using a paper return. If you made estimated tax payments in 2011, you will automatically receive coupons for the 2012 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 2011, use Form CT-1040ES to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you. Form CT-1040ES is available on the DRS website at **www.ct.gov/DRS**.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2012(7)**, *Is My Connecticut Withholding Correct?*

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2013, for the 2012 taxable year. The required installment is the lesser of 66 2/3% of the income tax shown on your 2012 Connecticut income tax return or 100% of the income tax shown on your 2011 Connecticut income tax return.

A farmer or fisherman who files a 2012 Connecticut income tax return on or before March 1, 2013, 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-1040NR/PY. See **Informational Publication 2010(16)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*, or **Informational Publication 2009(14)**, *Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax*.

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, 2012, or the date on which the underpayment is paid.

A taxpayer who files a 2011 Connecticut income tax return on or before January 31, 2012, 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, 2012.

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, 2012, if he or she files a 2011 Connecticut income tax return on or before March 1, 2012, 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 2011 Connecticut income tax (after tax credits) minus Connecticut tax withheld is $1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See *Interest on Underpayment of Estimated Tax* on this page.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is 10% of the tax due. If a request for an extension of time to file has been granted, you can avoid a penalty for failure to pay the full amount due by the original due date if you:

- Pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return; **and**
- Pay the balance due with the return on or before the extended due date. If you file your return electronically and pay your balance due by check, then your check must be postmarked on whichever is earlier: the date of acceptance of the electronic return or the extended due date.

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

Penalty for Failure to File

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

Waiver of Penalty

To make a waiver of penalty request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the Department of Revenue Services, Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at 860-297-4797.

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

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information on the penalty waiver process, see **Policy Statement 2010(1)**, *Requests for Waiver of Civil Penalties*.

Refund Information

The fastest way to get your refund is to file your return electronically and elect direct deposit of your refund. If you **do not** elect to direct deposit, DRS may issue debit cards for your income tax refunds. See *Refunds Issued by Debit Card*, on Page 3.

For returns filed on paper, you must allow 10 to 12 weeks from the date you mailed the return before checking on the status of your refund. Your refund could be delayed if additional review is required.

You can check on the status of your refund on the *TSC* at **www.ct.gov/myrefund** or you may call **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).

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 2012 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will receive an explanation for the reduction.

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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 2011 and who made Connecticut income tax payments (withholding or estimates) for the 2011 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2011; **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 income tax refund that was applied to your spouse's federal income tax liability. For information about IRS offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

Income Tax Credits

Effective for taxable years beginning on or after January 1, 2010, the following credits are applicable against the income tax. If you qualify you may claim the credits on **Schedule CT-IT Credit**, *Income Tax Credit Summary.*

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

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

Qualified Small Business Job Creation Tax Credit

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

Vocational Rehabilitation Job Creation Tax Credit

An employer may earn a credit equal to $200 per month for hiring a new qualifying employee who is receiving rehabilitation services from the Bureau of Rehabilitation Services within the Department of Social Services or from the Board of Education and Services for the Blind. The new employee must have been hired after May 6, 2010 and prior to January 1, 2012*, to work at least 20 hours per week for 48 weeks of a calendar year. The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired, and if eligible, the two immediately succeeding income years. However, this credit cannot be used against an employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and, if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new employee was not employed by the employer at the close of that income year. This credit is not allowed for any new qualifying employee hired by an employer in any taxable year commencing on or after January 1, 2012.* The tax credit is administered by DECD.

> * Effective October 27, 2011, Connecticut Public Act 11-1, §22, October Special Session, amended Conn. Gen. Stat. §12-217oo. The amendment requires that the new qualifying employee must have been hired prior to January 1, 2012, in order for the employer to claim the credit.

Angel Investor Tax Credit

This tax credit is available to angel investors making a cash investment of not less than $25,000* in the qualified securities of a Connecticut business. The credit is applicable to taxable years beginning on or after January 1, 2010. However, tax credits cannot be reserved for any investments made on or after July 1, 2014. The allowable credit is 25% of the cash investment, cannot exceed $250,000, cannot exceed the amount of the income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year, and cannot be used against the withholding tax liability imposed by Conn. Gen. Stat. §12-707.

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

> * Effective October 27, 2011, Connecticut Public Act 11-1, §29, October Special Session, amended Conn. Gen. Stat. §12-704d(b), reduced the minimum cash investment required from $100,000 to $25,000 in qualified securities of a Connecticut business.

Economic Nexus

2009 legislation established economic nexus as the basis for determining whether nonresident partners or members of a partnership or S corporation are subject to Connecticut income tax on income derived from or connected with sources within the state. A partnership or S corporation has "substantial economic presence" in Connecticut if it purposefully directs business towards the state. Its purpose can be determined by such measures as the frequency, quantity, and systematic nature of its economic contact with the state. See **Special Notice 2010(29)**, *Q&A on Economic Nexus*.

Completing Form CT-1040NR/PY

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

1 Taxpayer Information

Filing Status - Check only one box.

Check the appropriate box to indicate your filing status.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted.

Spouses in a same sex marriage 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 in a same sex marriage 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 spouses in a same sex marriage 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.

Qualifying Widow(er): If your filing status is qualifying widow(er) with dependent child on federal From 1040 or 1040A, check the box on Form CT-1040NR/PY 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 spouses in a same sex marriage; **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-1040NR/PY, 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 has to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040NR/PY, Line 1, your income as recalculated. This provision does not apply if you are spouses in a same sex marriage.

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 spouse in a same sex marriage 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** enter your Social Security Number (SSN), name, and address in the space provided. If your city or town of residence is different from your mailing address enter the additional information in the space provided. If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If the taxpayer is deceased, see *Deceased Taxpayers* on Page 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 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. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts ($1.29 + $3.21) to compute the total ($4.50) to enter on a line. $4.50 is rounded to $5.00 and entered on the line.

DRS does not round when issuing refunds.

2 Calculate Your Tax

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 2011 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. Spouses in a same sex marriage, see *Taxpayers Filing Jointly for Connecticut Only* on Page 16.

Line 2: Additions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 41. See *Additions to Federal Adjusted Gross Income* on Page 21.

Line 3

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

Line 4: Subtractions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 52. See *Subtractions From Federal Adjusted Gross Income* on Page 22.

Line 5: Connecticut Adjusted Gross Income

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

Line 6: Income From Connecticut Sources

Complete **Schedule CT-SI**. See *Schedule CT-SI Instructions* on Page 28. Enter the income from Connecticut sources from Schedule CT-SI, Line 30.

Line 7

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

Line 8: Income Tax

For each filing status, if the amount on Line 7 is: $12,000 or less for 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 8. You do not owe any income tax. Otherwise, use one of the following methods to calculate your tax:

- **Tax Tables:** If Line 7 is less than or equal to $102,000, you may use the tax tables on Page 40 to find your tax. If your Connecticut adjusted gross income is more than $102,000 but less than or equal to $552,000, you may use the tax tables posted on the DRS website to find your tax. Be sure to use the correct column in the tax tables. After you have found the correct tax, enter that amount on Line 8.

- **Tax Calculation Schedule:** If your Connecticut adjusted gross income is more than $552,000, you must use the Tax Calculation Schedule on Page 50; 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 Income Tax Calculator or the Tax Calculation Schedule if your Connecticut adjusted gross income is less than or equal to $552,000.

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

Example 1: Sue, a nonresident individual whose filing status is single, worked in Connecticut during the entire 2011 taxable year. Sue enters $40,000 on Form CT-1040NR/PY, Line 5, and $20,000 on Form CT-1040NR/PY, Line 6. Because the amount on Line 5 is greater than the amount on Line 6, Sue enters $40,000 on Form CT-1040NR/PY, Line 7. Sue finds the tax on $40,000 in the tax tables and enters $1,619 on Form CT-1040NR/PY, Line 8. Sue then divides Line 6 by Line 5 and enters 50% on Line 9. Sue's Connecticut income tax is $810 ($1,619 x .50) and she enters this amount on Form CT-1040NR/PY, Line 10.

Example 2: Ben, a part-year resident individual whose filing status is single, moved from Connecticut to Rhode Island on August 15, 2011. Ben enters $20,000 on Form CT-1040NR/PY, Line 5, and $40,000 on Line 6. Because the amount on Line 6 is greater than the amount on Line 5, Ben enters $40,000 on Form CT-1040NR/PY, Line 7. Ben then finds the tax on $40,000 in the tax tables and enters $1,619 on Form CT-1040NR/PY, Line 8. Because the amount on Line 6 is greater than the amount on Line 5, Ben enters 1.0000 on Line 9. Ben's Connecticut income tax is $1,619 ($1,619 x 1.0000) and he enters this amount on Form CT-1040NR/PY, Line 10.

Line 9

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

Line 10

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

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

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

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

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

Line 12

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

Line 13: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2011, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter on Line 13 the amount shown on Form CT-6251, Line 23.

Line 14

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

Line 15: Allowable Credits

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

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

Line 16: Connecticut Income Tax

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

Line 17: Individual Use Tax

Complete the Connecticut Individual Use Tax Worksheet on Page 38, then complete and attach *Schedule 3* on Page 4 of Form CT-1040NR/PY. Enter on Line 17 total use tax due as reported on Schedule 3, Line 62. You **must** enter "0" if no Connecticut use tax is due; otherwise you have not filed a use tax return. See Pages 4 and 37 for more information on the use tax.

Line 18 and Line 19

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

3 Payments

Line 20: Connecticut Tax Withheld

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

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

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

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

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

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

If you have **more than seven** federal W-2 or 1099 forms and Schedule CT K-1 forms showing Connecticut income tax withheld, you must complete and attach **Supplemental Schedule CT-1040WH**, *Connecticut Income Tax Withholding*. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040NR/PY. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 20h.

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

Do not send copies of W-2, 1099, and Schedule CT K-1 forms. Keep these for your records. DRS may request them at a later date. When filing **Form CT-8379**, *Nonobligated Spouse Claim*, attach all W-2 and 1099 forms showing Connecticut income tax withheld.

Line 21: All 2011 Estimated Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2011 estimated tax payments made in 2012. **Do not** include any refunds received.

Line 22: Payments Made With Form CT-1040 EXT

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

Line 23: Total Payments

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

4 Overpayment

Line 24: Overpayment

If Line 23 is greater than Line 19, subtract Line 19 from Line 23 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 25, 26, and 27. If Line 23 is less than Line 19, go to Line 28.

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

Line 25: Amount of Line 24 You Want Applied to Your 2012 Estimated Tax

Enter the amount of your 2011 overpayment that you want applied to your 2012 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2012, 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, 2012, will be applied as of the date of receipt. **Your request to apply this amount to your 2012 estimated income tax is irrevocable.**

Line 26: 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 *Schedule 4* on Form CT-1040NR/PY. Enter the total contributions as reported on *Schedule 4*, Line 63. **Your contribution is irrevocable**.

You may also make direct contributions by following the instructions on Page 2.

Line 27: Refund

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

The fastest way to get your refund is to file your return electronically and elect direct deposit of your refund. Complete Lines 27a, 27b, and 27c to have your refund directly deposited into your checking or savings account.

Routing Number   **Account Number**

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

If any of the bank information you supply for direct deposit does not match, or you **do not** elect to direct deposit, DRS may issue the refund as a debit card or a check. Some financial institutions do not allow a joint refund to be deposited into an individual account. See *Refunds Issued by Debit Card*, on Page 3.

Federal banking rules require DRS to request information about foreign bank accounts (Line 27d) when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside the United States, DRS will mail your refund to you.

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 2012 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 28: Tax Due

If Line 19 is greater than Line 23, subtract Line 23 from Line 19 and enter the result. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 12.

Line 29: Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% of the amount due. See *Penalty for Late Payment or Late Filing* on Page 13.

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

Line 30: Interest for Late Payment or Late Filing

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

Line 31: Interest on Underpayment of Estimated Tax

If Line 16 minus Line 20 is $1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do **not** file Form CT-2210, leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the **earlier** of the day you pay your tax or April 15, 2012.

Line 32: Total Amount Due

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

Payment Options

Pay Electronically

Visit the *TSC* at **www.ct.gov/TSC** and follow the prompts to make a direct payment or visit **https://drsindtax.ct.gov** to make a direct payment if you do not want to login into the *TSC*. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date (April 15, 2012) to avoid penalty and interest.

Pay by Credit Card or Debit Card

You may elect to pay your 2011 Connecticut income tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

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

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

Pay by Mail

Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write "**2011 Form CT-1040NR/PY**" and your SSN(s) (optional) on

the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.** DRS may submit your check to your bank electronically.

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

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

6 Sign Your Return

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

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

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 2011 tax return, enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). To authorize DRS to contact the paid preparer who signed your return, enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you enter a designee's name, you and your spouse, if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give DRS any information missing from your return;
- Call DRS for information about the processing of your return or the status of your refund or payment; **and**
- Respond to certain DRS notices you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

Once DRS processes the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2012 tax return. This is April 15, 2013, for most taxpayers.

Selecting a designee does not replace a power of attorney and will not authorize the designee to receive refunds, bind you to anything (including additional tax liabilities), or represent you before DRS. To authorize another individual to represent you or act on your behalf, you must complete **LGL-001**, *Power of Attorney*.

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 "**2011 Form CT-1040NR/PY**" and your SSN(s) (optional) on the front of your check.

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

- **Form CT-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*
- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

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

Filing Your Return

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

DRS no longer provides return envelopes for mailing completed forms. See *Where to File*, Page 12 for the correct address to use for returns with refunds or returns with payments.

Recordkeeping

Make copies of your tax return; completed worksheets and schedules; and records of all items appearing on the return (such as W-2 and 1099 forms). Retain copies until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

You may request a copy of a previously-filed Connecticut income tax return from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can expect to receive your copy in approximately three weeks.

CT-1040 NR/PY Schedules

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

Schedule 1 - Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

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

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

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

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

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

Line 35: Reserved for Future Use

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

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

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

Line 37: Beneficiary's Share of Connecticut Fiduciary Adjustment

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

If your share of these modifications is an amount greater than zero, enter the amount on Line 37. If the amount is less than zero, enter the amount on Line 48.

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

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

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

Line 39: Domestic Production Activity Deduction

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

Line 40: Other

Use Line 40 to report any of the following modifications:

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 the tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.

3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.

4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.

5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.

6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the U.S. which federal law exempts from federal income tax but does not exempt from state income taxes.

7. Add back to the extent deductible in determining federal adjusted gross income any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).

8. Enter any item of income or gain subject to special accrual to the extent the item was not includible in federal adjusted gross income for the taxable year. See *Items Subject to Special Accrual* on Page 9.

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

Line 41: Total Additions

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

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 42: Interest on U.S. Government Obligations

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

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

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

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

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

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

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

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

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

Line 44: Social Security Benefit Adjustment

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax. Spouses in a same sex marriage must recompute their federal adjusted gross income

Social Security Benefit Adjustment Worksheet - Line 44

Enter the amount from **Form CT-1040NR/PY**, 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 benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44.

If your filing status is **filing jointly, qualifying widow(er)**, or **head of household**, is the amount on Line 1 $60,000 or more?
- ☐ Yes: **Complete** this worksheet.
- ☐ No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44.

A. Enter the amount reported on your 2011 federal Social Security Benefits Worksheet, Line 1. **If Line A is zero or less, stop here and enter "0" on Line 44. Otherwise, go to Line B.**	A.
B. Enter the amount reported on your 2011 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2011, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet. **If Line B is zero or less, stop here. Otherwise, go to Line C.**	B.
C. Enter the lesser of Line A or Line B.	C.
D. Multiply Line C by 25% (.25).	D.
E. Taxable amount of Social Security benefits reported on your 2011 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-1040NR/PY, *Schedule 1*, Line 44. If Line D is greater than or equal to Line E, enter "0."	F.

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-1040NR/PY, Line 1, is **less than $50,000**, or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040NR/PY, Line 1, is **less than $60,000**. If this is the case, enter the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets contained in the instructions to federal Form 1040A or federal Form 1040 to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* (on Page 22) and enter the amount from Line F on Line 44. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see **Announcement 2010(7)**, *Taxability of Social Security Benefits for Connecticut Income Tax Purposes.*

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

Line 45: Refunds of State and Local Income Taxes

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

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

If you received Tier 1 or Tier 2, or both, railroad retirement benefits, or supplemental annuities during 2011, you may deduct the amount included in your federal adjusted gross income, but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 44 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 44 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income.

Line 47: 50% of Military Retirement Pay

Subtract 50% of the income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard (retired military member) or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Payments received by a former spouse of a retired military member under a final decree of divorce, dissolution, annulment, or legal separation; or a court ordered, ratified, or approved property settlement incident to a decree dividing military retirement pay, do not qualify for the 50% retirement pay exclusion.

Line 48: Beneficiary's Share of Connecticut Fiduciary Adjustment

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

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

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

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

Line 50: Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). The modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) $5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, filing separately), or (B) $10,000 for individuals whose filing status on their Connecticut income tax return is filing jointly or qualifying widow(er) with dependent child.

If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution. CHET contributions made in the current taxable year are used before using any carryover from prior years.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.

See **Special Notice 2006(11)**, *2006 Legislative Changes Affecting the Income Tax.*

Line 51: Other

Use Line 51 to report any of the following modifications:

1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe,

where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.

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 are exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.

4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.

5. Subtract the amount of any distributions you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includable in your federal adjusted gross income.

   Congress passed legislation excluding from federal gross income any distribution from a qualified state tuition program (such as CHET), to the extent the distribution is used to pay for qualified higher education expenses. (Pub. L. No. 107-16, §402) To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 51.

6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.

7. Enter any item of loss or deduction subject to special accrual to the extent the item was not deductible in determining federal gross income for the taxable year. See *Items Subject to Special Accrual* on Page 9.

8. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income. This modification includes any Build America Bond tax credit amount if the Build America Bond, as described in Section 1531 of the American Recovery and Reinvestment Act of 2009 was issued by the State of Connecticut or a Connecticut subdivision and only to the extent the credit amount is treated as interest includible in gross income for federal income tax purposes.

9. Subtract the amount of military pay received by a nonresident or part-year resident during the part-year resident's nonresidency portion of the taxable year to the extent includable in federal adjusted gross income.

10. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains is properly included in the gross income of the designated beneficiary for federal income tax purposes.

Do **not** use Line 51 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* below) or income of a nonresident spouse. See *Spouses With Different Residency Status* on Page 16.

Line 52: Total Subtractions

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

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

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

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

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

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

Qualifying Jurisdiction

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

Qualifying Income Tax Payments

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

• Derived from or connected with sources within a qualifying jurisdiction; **and**

• Subject to tax in the qualifying jurisdiction.

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

• Compensation received for personal services performed in a qualifying jurisdiction;

• Income from a business, trade, or profession carried on in a qualifying jurisdiction;

• Gambling winnings from a state-conducted lottery. See **Informational Publication 2011(28)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*; **or**

• Income from real or tangible personal property situated in a qualifying jurisdiction.

Income from intangibles, such as stocks and bonds, is not derived from or connected with sources within a qualifying jurisdiction **unless** the income is from property employed in a business, trade, or profession carried on in that jurisdiction.

Schedule 2 Worksheet (Part-Year Residents Only)

Column I	Complete this worksheet to determine the amount of income earned during the residency portion of your taxable year **and** taxed by a qualifying jurisdiction. **Complete a separate worksheet for each qualifying jurisdiction** if you paid income tax to more than one qualifying jurisdiction.		Column I (from Column B, Schedule CT-1040AW)	Column II Amount Taxable in Qualifying Jurisdiction
Enter on Lines 1 through 30, Column I, the amounts entered on Lines 1 through 30, Column B, respectively, of Schedule CT-1040AW. See instructions on Page 33.	1. Wages, salaries, tips, etc.	1		
	2. Taxable interest	2		
Column II	3. Ordinary dividends	3		
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. Enter only the portion of Connecticut modifications, if any, **directly related** to income sourced in the qualifying jurisdiction.	4. Alimony received	4		
	5. Business income or (loss)	5		
	6. Capital gain or (loss)	6		
	7. Other gains or (losses)	7		
	8. Taxable amount of IRA distributions	8		
	9. Taxable amount of pensions and annuities	9		
	10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	10		
	11. Farm income or (loss)	11		
	12. Unemployment compensation	12		
	13. Taxable amount of social security benefits	13		
Enter the amount from Line 30, Column II, on Form CT-1040NR/PY, *Schedule 2,* Line 55.	14. Other income: See instructions.	14		
	15. **Add lines 1 through 14.**	15		
To this amount, add back any item of loss or deduction and subtract any item of income or gain included in Column II as an item of special accrual. Enter the result on Line 55.	16. Educator expenses	16		
	17. Certain business expenses of reservists, artists, and fee-based government officials	17		
	18. Health savings account deduction	18		
	19. Moving expenses	19		
	20. Deductible part of self-employment tax	20		
	21. Self-employed SEP, SIMPLE, and qualified plans	21		
Keep this worksheet with your 2011 tax records. Do not attach to your tax return.	22. Self-employed health insurance deduction	22		
	23. Penalty on early withdrawal of savings	23		
	24. Alimony paid	24		
	25. IRA deduction	25		
	26. Student loan interest deduction	26		
	27. Tuition and fees	27		
	28. *Reserved for future use*	28		
	29. Total adjustments - Add Lines 16 through 28.	29		
	30. **Subtract Line 29 from Line 15.**	30		

What Payments Do Not Qualify

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

Limitations to the Credit

The total credit is limited to whichever amount is least:

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

How to Calculate the Credit

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

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

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

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

A. If the **same amount** of income is taxed by both the city and state (see the Line 61 example on Page 27):

1. Use only **one** column on Form CT-1040NR/PY, *Schedule 2,* to calculate your credit;

2. Enter the same income taxed by both city and state in that column on *Schedule 2*; **and**

3. Combine the amounts of tax paid to the city and the state and enter the total on Line 59 of that column.

B. If the **amounts** of income taxed by both the city and state **are not the same**:

1. Use **two** columns on Form CT-1040NR/PY, *Schedule 2*;

2. Include only the same income taxed by both jurisdictions in the first column; **and**

3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet on Page 25 to determine the portion of your Connecticut adjusted gross income during the residency portion of your taxable year derived from a qualifying jurisdiction. Enter in Column I the items of income you earned during the residency portion of your taxable year and entered on Schedule CT-1040AW, Column B. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions:

- The income was earned during the residency portion of your taxable year;

- The income is derived from or connected with sources within a qualifying jurisdiction;

- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in the jurisdiction; **and**

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

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

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

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

Schedule 2 - Line Instructions

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

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

1. Add to the amount on Line 30, Column B, any **net** loss during the residency portion of your taxable year derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation (whether or not income tax was actually paid to the jurisdiction(s)).

2. For the residency portion of your taxable year, add back any item of loss or deduction and subtract any item of income or gain included in Schedule CT-1040AW, Column B, as an item of special accrual.

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

Line 54: Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If you are claiming credit for income taxes paid to a political subdivision of another state, enter the name and the two-letter code of the state. The codes are listed in the table on this page.

Standard Two-letter Codes

Alabama .... AL	Kentucky............KY	North Carolina .....NC
Arizona................. AZ	Louisiana ....LA	North Dakota.......ND
Arkansas............... AR	Maine................ME	Ohio....................OH
California .... CA	Maryland............MD	Oklahoma ....OK
Colorado............... CO	Massachusetts.....MA	Oregon................OR
Delaware .... DE	Michigan............MI	Pennsylvania........PA
District of Columbia DC	Minnesota ....MN	Rhode Island........RI
Georgia................. GA	Mississippi.........MS	South Carolina.....SC
Hawaii .... HI	Missouri.............MO	Tennessee ....TN
Idaho .... ID	Montana.............MT	Utah ....UT
Illinois IL	Nebraska............NE	Vermont ....VT
Indiana.................. IN	New Jersey.........NJ	Virginia................VA
Iowa...................... IA	New Mexico ......NM	West Virginia ....WV
Kansas .... KS	New York...........NY	Wisconsin ....WI

Line 55: Non-Connecticut Income

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

Line 56

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

Line 57: Apportioned Income Tax

To determine the portion of your 2011 Connecticut income tax attributable to income earned during the residency portion of your taxable year:

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

2. Multiply the result by the amount on Form CT-1040NR/PY, Line 10, and enter on Line 57.

Line 58

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

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

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

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

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

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

He should enter $900 on Line 59.

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

Line 60

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

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

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

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

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

Lynne pays an income tax of $6,100 to State X; however, only $4,039 (($49,000/$74,000) x $6,100) of that amount is attributable to her income sourced to State X during her Connecticut residency period. Lynne pays an income tax of

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

	Column A		Column B	
Line 54	State X, City Y			
Line 55	49,000	00		00
Line 56	.9800			
Line 57	2,367	00		00
Line 58	2,320	00		00
Line 59	4,377	00		00
Line 60	2,320	00		00
Line 61	Total Credit		2,320	00

Schedule CT-SI Instructions

General Information

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

Nonresidents

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

Part-Year Residents

You **must** first complete Schedule CT-1040AW to determine your income from Connecticut sources. See instructions on Page 33. Add the amounts in Columns B and D for each line and transfer the total to the corresponding line of Schedule CT-SI.

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

Modifications

All amounts reported in Part 1 should include any modifications to federal adjusted gross income as provided on Form CT-1040NR/PY, *Schedule 1*. Also see the Line 14 instructions on Page 32.

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

Special Accrual

For part-year residents, the amounts included on Schedule CT-1040AW and on Schedule CT-SI, Parts 1 and 2, should include items of income, gain, loss, and deduction that would accrue for federal income tax purposes prior to the change of residence. See *Items Subject to Special Accrual* on Page 9.

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

Capital Losses, Passive Activity Losses, and Net Operating Losses

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

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

Election to Forego Carryback

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

Part 1 - Connecticut Income - Line Instructions

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

Line 1: Wages, Salaries, Tips, Etc.
(federal Form 1040, Line 7)

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

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

If your wages, salaries, tips, and other compensation was earned for services performed both in and outside of Connecticut while you were a nonresident and the amount of Connecticut-sourced income is not known, complete the *Employee Apportionment Worksheet.* See the instructions on Page 32.

Income from employment activities in Connecticut that are considered casual, isolated, or inconsequential (under the Ancillary Activity Test) is **not** part of the Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential*, item 3, *Ancillary Activity Test* on Page 9.

Line 2: Taxable Interest
(federal Form 1040, Line 8a)

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

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

Line 3: Ordinary Dividends
(federal Form 1040, Line 9a)

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

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

Line 4: Alimony Received
(federal Form 1040, Line 11)

• Part-Year Resident
Enter the amount from Schedule CT-1040AW, Line 4, Column B.

• Nonresident
This line does not apply to a nonresident.

Line 5: Business Income or (Loss)
(federal Form 1040, Line 12)

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

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

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not part of the Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

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

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

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

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

You are not considered to be carrying on business outside Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

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

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

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

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

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

Line 6: Capital Gain or (Loss)
(federal Form 1040, Line 13)

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

• Nonresident
Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents capital gains (losses) from Connecticut sources in accordance with federal provisions for determining capital gains

(losses). This includes a deduction for any capital loss carryover from Connecticut sources as limited by the following highlighted information. Use a copy of federal Form 1040, Schedule D, as a worksheet in determining your Connecticut capital gain (loss). Include in your computations only transactions from Connecticut sources in 2011. If these computations result in a net capital loss for Connecticut purposes, the loss is limited to $3,000 ($1,500 if you are married and filing separately) on the Connecticut return. Any balance of a 2011 net capital loss (in excess of the amount claimed on the 2011 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

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

Line 7: Other Gains or (Losses)
(federal Form 1040, Line 14)

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

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

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

Line 8: Taxable Amount of IRA Distributions

(federal Form 1040, Line 15b)

• Part-Year Resident

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

• Nonresident

This line does not apply to a nonresident.

Line 9: Taxable Amount of Pensions and Annuities

(federal Form 1040, Line 16b)

• Part-Year Resident

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

• Nonresident

This line does not apply to a nonresident.

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

(federal Form 1040, Line 17)

• Part-Year Resident

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

• Nonresident

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

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

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

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

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

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

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

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

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

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

Line 11: Farm Income or (Loss)

(federal Form 1040, Line 18)

• Part-Year Resident

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

• Nonresident

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

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

Line 12: Unemployment Compensation

(federal Form 1040, Line 19)

• Part-Year Resident

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

• Nonresident

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

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

Line 13: Taxable Amount of Social Security Benefits

(federal Form 1040, Line 20b)

• Part-Year Resident

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

• Nonresident

This line does not apply to a nonresident.

Line 14: Other Income

(federal Form 1040, Line 21)

• Part-Year Resident

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

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

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

• Nonresident

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. Connecticut Lottery winnings are taxable to a nonresident if the proceeds are reported on federal Form W-2G. See *Connecticut-Sourced Income of a Nonresident* on Page 9. Lump-sum distributions from qualified plans are **not** taxable to a nonresident.

Line 15: Gross Income From Connecticut Sources

Add Lines 1 through 14 and enter the total.

Part 2 - Adjustments to Connecticut Income - Line Instructions

Lines 16 - 27

(federal Form 1040, Lines 23 - 34)

• Part-Year Resident

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

• Nonresident

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

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

Line 29: Total Adjustments

Add Lines 16 through 28 and enter the total.

Line 30: Income From Connecticut Sources

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

Employee Apportionment Worksheet Instructions

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

If your business activities in Connecticut are considered casual, isolated, or inconsequential, income from those activities is not considered Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

Who May Not Apportion Income

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

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

Nonresident employees who work inside and outside Connecticut should complete **CT-W4NA**, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment*. The employer will use the information on Form CT-W4NA along with Form CT-W4 to withhold the correct amount of Connecticut income tax for services performed in this state.

Who Must Use the Employee Apportionment Worksheet

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

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

How Do I Complete the Employee Apportionment Worksheet

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

Working Day Basis

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

Line A: Working Days Outside Connecticut

Enter the number of days you worked outside of Connecticut.

Line B: Working Days Inside Connecticut

Enter the number of days you worked inside of Connecticut.

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

Line C: Total Working Days

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

Line D: Nonworking Days

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

Line E: Connecticut Ratio

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

Line F: Total Income Being Apportioned

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

Line G: Connecticut Income

Multiply Line E by Line F.

• Part-Year Resident

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

• Nonresident

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

Example: An auditor living in Massachusetts is employed by an accounting firm in Hartford at an annual salary of $33,000. She works a total of 240 days in 2011, performing field audits in Rhode Island on 160 days of the year and working 80 days in Hartford. Her Connecticut adjusted gross income derived from or connected with sources within this state is $11,000 computed as follows:

$$\$33,000 \times \frac{80}{240} = \$11,000$$

Basis If Other Than Working Days

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

Sales Basis

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

Mileage Basis

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

Schedule CT-1040AW Instructions

General Information

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

Special Accrual

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

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed. See *Items Subject to Special Accrual* on Page 9.

Wage Apportionment

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

Partners and S Corporation Shareholders

Part-year residents must:

- Include in Column B their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut resident period based on the number of days they resided in Connecticut.

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

Part 1 – Adjusted Gross Income

Column A: Federal Income as Modified

Enter the amounts of income reported on your federal return as modified by amounts on Form CT-1040NR/PY, *Schedule 1*, plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual* on Page 9 and *Schedule 1 – Modifications to Federal Adjusted Gross Income* on Page 21.

Column B: Connecticut Resident Period

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

Column C: Connecticut Nonresident Period

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

Column D: Nonresident Period Connecticut-Sourced Income

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

1. Services you performed in Connecticut;

2. Real or tangible personal property located in Connecticut; **and**

3. Businesses, trades, professions, or occupations conducted in Connecticut. See *Connecticut-Sourced Income of a Nonresident* on Page 9.

Refer to each specific line instruction for Schedule CT-SI, Part 1, on Page 29 to determine the income from Connecticut sources earned during your nonresident period.

Part 2 – Adjustments to Income

Column A: Federal Income as Modified

Enter the amounts of adjustments reported on your federal return plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual* on Page 9.

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

Column B: Connecticut Resident Period

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

Column C: Connecticut Nonresident Period

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

Column D: Nonresident Period Connecticut-Sourced Income

See Schedule CT-SI, Part 2, Lines 16 through 30, on Page 32. Enter that part of the adjustments from Column C you earned while a nonresident that was derived from or connected with Connecticut sources.

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

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

Part 3 – Part-Year Resident Information

All part-year residents must complete this section in its entirety.

Attach Schedule CT-1040AW to Form CT-1040NR/PY.

Schedule CT-1040BA Instructions

General Instructions

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

Who Must Allocate or Apportion Business Income

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

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

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

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

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

You are not considered to be carrying on business in Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

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

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

Who Must Complete Schedule A

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

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

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

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

Who Must Complete Schedule B

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

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

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

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

Specific Instructions

Schedule A

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

Schedule B

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

Line 1: Real Property Owned

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

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

Line 2: Real Property Rented From Others

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

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

1. Any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise;

2. Any amount payable as additional rent or in lieu of rent, such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; **and**

3. A proportion of the cost of any improvement to real property made by or on behalf of the business which reverts to the owner or lessor upon termination of a lease or other arrangement. However, if a building is erected on leased land by or on behalf of the business, the value of the building is determined in the same manner as if it were owned by the business.

Line 3: Tangible Personal Property Owned or Rented From Others

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

Line 4: Property Percentage

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

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

Line 5: Payroll Percentage

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

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

Line 6: Gross Income Percentage

Enter in Column A total gross sales made or charges for services performed by the proprietor or by employees, agents, agencies, or independent contractors of the business in and outside of Connecticut. Enter in Column B the portion of total gross sales or charges which represents sales made, or charges for services performed, by the proprietor or by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the business or its agencies located in Connecticut.

> **Example:** If a salesperson working out of the Connecticut office of the business covers Connecticut, Massachusetts, and Rhode Island, all sales made by him are to be allocated to Connecticut and included on Line 6, Column B.

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

Line 7: Total of Percentages

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

Line 8: Business Apportionment Percentage

Divide Line 7 by three or by the actual number of percentages if less than three. Do not divide by three if you have entered zero in Column A for Lines 4, 5, or 6. Divide by the actual number of lines where you have entered an amount other than zero in

Column A. Carry the result to four decimal places and enter the result as a percentage.

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

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

Schedule 3 - Individual Use Tax Line Instructions

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

Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. The use tax rate for purchases made on or before June 30, 2011, is 6%. For purchases made on or after July 1, 2011, the general use tax rate is 6.35%. However, the following items are subject to a 7% use tax rate:
- Most motor vehicles exceeding $50,000;
- A vessel exceeding $100,000;
- Each piece of jewelry exceeding $5,000;
- Each piece of clothing or pair of footwear exceeding $1,000; **and**
- A handbag, luggage, umbrella, wallet, or watch exceeding $1,000.

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

Use the *Connecticut Individual Use Tax Worksheet*, on Page 38, to calculate your use tax liability. Keep the worksheet for your records. You must provide the worksheet to DRS upon request. See **Informational Publication 2011(15)**, *Q&A on the Connecticut Individual Use Tax*.

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

The table on Page 38 illustrates the use tax due only for various levels of purchases subject to the 6%, 6.35% and 7% use tax.

Line 62

Complete the *Connecticut Individual Use Tax Worksheet* on Page 38. Enter the totals from Column 7 of each section on Lines 62a through 62d. Add the amounts on Lines 62a through 62d, and enter the total on Line 62. Also enter on Form CT-1040NR/PY, Line 17.

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

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

Connecticut Individual Use Tax Worksheet

Section Instructions
Complete the following sections for purchases subject to each tax rate:
- **Section A** for purchases of computer and data processing services subject to the 1% tax rate.
- **Section B** for purchases made on or after July 1, 2011, subject to the 6.35% tax rate.
- **Section C** for purchases made on or after July 1, 2011, that are subject to the new 7% tax rate.
- **Section D** for purchases made on or before June 30, 2011, that are subject to the 6% tax rate.

Column Instructions
Column 1

Enter the month and day of the purchase.

Column 2

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

Column 3

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

Column 4

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

Column 5

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

Column 6

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

Column 7

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

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

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

Connecticut Individual Use Tax Worksheet

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

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

Section B - 6.35% Tax Rate: Purchases Made on or After July 1, 2011

Column 1 Date of Purchase	Column 2 Description of Goods or Services	Column 3 Retailer or Service Provider	Column 4 Purchase Price	Column 5 CT Tax Due (Col. 4 X .0635)	Column 6 Taxes Paid	Column 7 Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, Schedule 3, Line 62b.						

Section C - 7% Tax Rate: Purchases Made on or After July 1, 2011

Column 1 Date of Purchase	Column 2 Description of Goods or Services	Column 3 Retailer or Service Provider	Column 4 Purchase Price	Column 5 CT Tax Due (Col. 4 X .07)	Column 6 Taxes Paid	Column 7 Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, Schedule 3, Line 62c.						

Section D - 6% Tax Rate: Purchases Made on or Before June 30, 2011

Column 1 Date of Purchase	Column 2 Description of Goods or Services	Column 3 Retailer or Service Provider	Column 4 Purchase Price	Column 5 CT Tax Due (Col. 4 X .06)	Column 6 Taxes Paid	Column 7 Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, Schedule 3, Line 62d.						

Sample Use Tax Table

Total Purchases Subject to Use Tax	Use Tax Due at: 6%	6.35%	7%	Total Purchases Subject to Use Tax	Use Tax Due at: 6%	6.35%	7%
$25	$1.50	$1.59	—	$2,000	$120.00	$127.00	$140.00
50	3.00	3.18	—	2,100	126.00	133.35	147.00
75	4.50	4.76	—	2,200	132.00	139.70	154.00
100	6.00	6.35	—	2,300	138.00	146.05	161.00
150	9.00	9.53	—	2,400	144.00	152.40	168.00
200	12.00	12.70	—	2,500	150.00	158.75	175.00
250	15.00	15.88	—	2,600	156.00	165.10	182.00
300	18.00	19.05	—	2,700	162.00	171.45	189.00
350	21.00	22.23	—	2,800	168.00	177.80	196.00
400	24.00	25.40	—	2,900	174.00	184.15	203.00
450	27.00	28.58	—	3,000	180.00	190.50	210.00
500	30.00	31.75	—	3,100	186.00	196.85	217.00
550	33.00	34.93	—	3,200	192.00	203.20	224.00
600	36.00	38.10	—	3,300	198.00	209.55	231.00
650	39.00	41.28	—	3,400	204.00	215.90	238.00
700	42.00	44.45	—	3,500	210.00	222.25	245.00
750	45.00	47.63	—	3,600	216.00	228.60	252.00
800	48.00	50.80	—	3,700	222.00	234.95	259.00
850	51.00	53.98	—	3,800	228.00	241.30	266.00
900	54.00	57.15	—	3,900	234.00	247.65	273.00
1,000	60.00	63.50	—	4,000	240.00	254.00	280.00
1,100	66.00	69.85	$77.00	4,100	246.00	260.35	287.00
1,200	72.00	76.20	84.00	4,200	252.00	266.70	294.00
1,300	78.00	82.55	91.00	4,300	258.00	273.05	301.00
1,400	84.00	88.90	98.00	4,400	264.00	279.40	308.00
1,500	90.00	95.25	105.00	4,500	270.00	285.75	315.00
1,600	96.00	101.60	112.00	4,600	276.00	292.10	322.00
1,700	102.00	107.95	119.00	4,700	282.00	298.45	329.00
1,800	108.00	114.30	126.00	4,800	288.00	304.80	336.00
1,900	114.00	120.65	133.00	4,900	294.00	311.15	343.00
				5,000	300.00	317.50	350.00

Amended Returns

Use a 2011 Form CT-1040X to amend a previously-filed 2011 Connecticut income tax return for individuals. Visit the DRS **Taxpayer Service Center** *(TSC)* at **www.ct.gov/TSC** to file Form CT-1040X online.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties* on Page 13.

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

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	**File Form CT-1040X no later than 90 days after final determination.** If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	**File Form CT-1040X no later than 90 days after final determination.** If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	**File Form CT-1040X no later than 90 days after final determination.** If you file Form CT-1040X no later than 90 days after the date of the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	**File Form CT-1040X no later than 90 days after final determination.** If you file Form CT-1040X no later than 90 days after the date of the final determination on a timely-amended return with a qualifying jurisdiction and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	**File Form CT-1040X no later than three years after the due date of your return**, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return **cannot** be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File **Form CT-1040CRC**, *Claim of Right Credit*, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in 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*.

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$0 - 12,000	NO TAX DUE					$15,000						$18,000					
12,000	12,050	0	0	0	0	15,000	15,050	15	0	27	0	18,000	18,050	68	0	108	0
12,050	12,100	0	0	1	0	15,050	15,100	16	0	28	0	18,050	18,100	69	0	109	0
12,100	12,150	0	0	1	0	15,100	15,150	16	0	28	0	18,100	18,150	69	0	110	0
12,150	12,200	0	0	1	0	15,150	15,200	16	0	29	0	18,150	18,200	70	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	17	0	29	0	18,200	18,250	71	0	112	0
12,250	12,300	0	0	2	0	15,250	15,300	17	0	29	0	18,250	18,300	71	0	113	0
12,300	12,350	0	0	2	0	15,300	15,350	17	0	30	0	18,300	18,350	80	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	18	0	30	0	18,350	18,400	81	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	18	0	31	0	18,400	18,450	81	0	116	0
12,450	12,500	0	0	4	0	15,450	15,500	19	0	31	0	18,450	18,500	82	0	117	0
12,500	12,550	0	0	4	0	15,500	15,550	19	0	37	0	18,500	18,550	83	0	127	0
12,550	12,600	0	0	4	0	15,550	15,600	19	0	38	0	18,550	18,600	84	0	128	0
12,600	12,650	0	0	5	0	15,600	15,650	20	0	38	0	18,600	18,650	84	0	129	0
12,650	12,700	0	0	5	0	15,650	15,700	20	0	39	0	18,650	18,700	85	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	20	0	39	0	18,700	18,750	86	0	131	0
12,750	12,800	0	0	6	0	15,750	15,800	21	0	40	0	18,750	18,800	87	0	132	0
12,800	12,850	0	0	6	0	15,800	15,850	21	0	40	0	18,800	18,850	96	0	133	0
12,850	12,900	0	0	7	0	15,850	15,900	22	0	41	0	18,850	18,900	97	0	134	0
12,900	12,950	0	0	7	0	15,900	15,950	22	0	41	0	18,900	18,950	98	0	135	0
12,950	13,000	0	0	7	0	15,950	16,000	22	0	42	0	18,950	19,000	99	0	136	0
$13,000						$16,000						$19,000					
13,000	13,050	0	0	8	0	16,000	16,050	23	0	48	0	19,000	19,050	99	0	137	0
13,050	13,100	1	0	8	0	16,050	16,100	23	0	49	0	19,050	19,100	100	0	138	1
13,100	13,150	1	0	8	0	16,100	16,150	23	0	50	0	19,100	19,150	101	0	139	1
13,150	13,200	1	0	9	0	16,150	16,200	24	0	50	0	19,150	19,200	102	0	140	1
13,200	13,250	2	0	9	0	16,200	16,250	24	0	51	0	19,200	19,250	103	0	141	2
13,250	13,300	2	0	10	0	16,250	16,300	25	0	51	0	19,250	19,300	104	0	142	2
13,300	13,350	2	0	10	0	16,300	16,350	30	0	52	0	19,300	19,350	114	0	143	2
13,350	13,400	3	0	10	0	16,350	16,400	30	0	53	0	19,350	19,400	115	0	144	3
13,400	13,450	3	0	11	0	16,400	16,450	31	0	53	0	19,400	19,450	116	0	145	3
13,450	13,500	4	0	11	0	16,450	16,500	31	0	54	0	19,450	19,500	117	0	146	4
13,500	13,550	4	0	11	0	16,500	16,550	32	0	61	0	19,500	19,550	117	0	147	4
13,550	13,600	4	0	12	0	16,550	16,600	32	0	62	0	19,550	19,600	118	0	148	4
13,600	13,650	5	0	12	0	16,600	16,650	33	0	62	0	19,600	19,650	119	0	149	5
13,650	13,700	5	0	13	0	16,650	16,700	33	0	63	0	19,650	19,700	120	0	150	5
13,700	13,750	5	0	13	0	16,700	16,750	34	0	64	0	19,700	19,750	121	0	151	5
13,750	13,800	6	0	13	0	16,750	16,800	34	0	64	0	19,750	19,800	122	0	152	6
13,800	13,850	6	0	14	0	16,800	16,850	40	0	65	0	19,800	19,850	133	0	153	6
13,850	13,900	7	0	14	0	16,850	16,900	41	0	66	0	19,850	19,900	134	0	154	7
13,900	13,950	7	0	14	0	16,900	16,950	41	0	66	0	19,900	19,950	135	0	155	7
13,950	14,000	7	0	15	0	16,950	17,000	42	0	67	0	19,950	20,000	136	0	156	7
$14,000						$17,000						$20,000					
14,000	14,050	8	0	15	0	17,000	17,050	42	0	75	0	20,000	20,050	137	0	169	8
14,050	14,100	8	0	16	0	17,050	17,100	43	0	76	0	20,050	20,100	138	0	170	8
14,100	14,150	8	0	16	0	17,100	17,150	43	0	77	0	20,100	20,150	139	0	171	8
14,150	14,200	9	0	16	0	17,150	17,200	44	0	78	0	20,150	20,200	140	0	172	9
14,200	14,250	9	0	17	0	17,200	17,250	44	0	78	0	20,200	20,250	141	0	173	9
14,250	14,300	10	0	17	0	17,250	17,300	45	0	79	0	20,250	20,300	142	0	174	10
14,300	14,350	10	0	17	0	17,300	17,350	52	0	80	0	20,300	20,350	143	0	175	10
14,350	14,400	10	0	18	0	17,350	17,400	53	0	81	0	20,350	20,400	144	0	176	10
14,400	14,450	11	0	18	0	17,400	17,450	53	0	81	0	20,400	20,450	145	0	177	11
14,450	14,500	11	0	19	0	17,450	17,500	54	0	82	0	20,450	20,500	146	0	178	11
14,500	14,550	11	0	19	0	17,500	17,550	54	0	91	0	20,500	20,550	147	0	192	11
14,550	14,600	12	0	19	0	17,550	17,600	55	0	92	0	20,550	20,600	148	0	193	12
14,600	14,650	12	0	20	0	17,600	17,650	56	0	93	0	20,600	20,650	149	0	194	12
14,650	14,700	13	0	20	0	17,650	17,700	56	0	94	0	20,650	20,700	150	0	195	13
14,700	14,750	13	0	20	0	17,700	17,750	57	0	94	0	20,700	20,750	151	0	196	13
14,750	14,800	13	0	21	0	17,750	17,800	57	0	95	0	20,750	20,800	152	0	197	13
14,800	14,850	14	0	21	0	17,800	17,850	65	0	96	0	20,800	20,850	153	0	199	14
14,850	14,900	14	0	22	0	17,850	17,900	66	0	97	0	20,850	20,900	154	0	200	14
14,900	14,950	14	0	22	0	17,900	17,950	66	0	98	0	20,900	20,950	155	0	201	14
14,950	15,000	15	0	22	0	17,950	18,000	67	0	99	0	20,950	21,000	156	0	202	15

* This column is also used by a qualifying widow(er).

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$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	24,150	303	1	388	46	27,100	27,150	521	23	681	146
21,150	21,200	159	0	220	16	24,150	24,200	305	1	390	47	27,150	27,200	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	21,850	185	0	251	21	24,800	24,850	333	6	418	61	27,800	27,850	558	29	712	172
21,850	21,900	186	0	252	22	24,850	24,900	335	7	420	62	27,850	27,900	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**						**$28,000**					
22,000	22,050	190	0	256	23	25,000	25,050	341	8	474	72	28,000	28,050	610	30	766	176
22,050	22,100	191	0	258	23	25,050	25,100	343	8	476	73	28,050	28,100	612	31	768	177
22,100	22,150	192	0	260	23	25,100	25,150	345	8	478	74	28,100	28,150	622	31	771	178
22,150	22,200	193	0	262	24	25,150	25,200	347	9	481	74	28,150	28,200	624	31	773	179
22,200	22,250	208	0	265	24	25,200	25,250	350	9	483	75	28,200	28,250	626	32	775	180
22,250	22,300	209	0	267	25	25,250	25,300	352	10	485	75	28,250	28,300	628	32	777	181
22,300	22,350	210	0	269	25	25,300	25,350	354	10	487	76	28,300	28,350	630	32	780	182
22,350	22,400	211	0	271	25	25,350	25,400	356	10	489	77	28,350	28,400	633	33	782	183
22,400	22,450	212	0	273	26	25,400	25,450	358	11	491	77	28,400	28,450	635	33	784	184
22,450	22,500	213	0	275	26	25,450	25,500	360	11	493	78	28,450	28,500	637	34	786	185
22,500	22,550	214	0	277	26	25,500	25,550	362	11	501	88	28,500	28,550	639	34	789	186
22,550	22,600	215	0	279	27	25,550	25,600	364	12	504	89	28,550	28,600	641	34	791	187
22,600	22,650	217	0	282	27	25,600	25,650	367	12	506	89	28,600	28,650	651	35	793	188
22,650	22,700	218	0	284	28	25,650	25,700	369	13	508	90	28,650	28,700	653	35	795	189
22,700	22,750	233	0	286	28	25,700	25,750	371	13	510	91	28,700	28,750	655	35	798	190
22,750	22,800	235	0	288	28	25,750	25,800	373	13	512	91	28,750	28,800	657	36	800	191
22,800	22,850	236	0	290	29	25,800	25,850	375	14	514	92	28,800	28,850	660	36	802	192
22,850	22,900	237	0	292	29	25,850	25,900	377	14	517	93	28,850	28,900	662	37	804	193
22,900	22,950	238	0	294	29	25,900	25,950	379	14	519	93	28,900	28,950	664	37	807	194
22,950	23,000	239	0	296	30	25,950	26,000	381	15	521	94	28,950	29,000	666	37	809	195
$23,000						**$26,000**						**$29,000**					
23,000	23,050	241	0	299	30	26,000	26,050	426	15	573	105	29,000	29,050	713	38	856	195
23,050	23,100	243	0	301	31	26,050	26,100	428	16	575	106	29,050	29,100	715	38	858	196
23,100	23,150	245	0	303	31	26,100	26,150	430	16	578	107	29,100	29,150	726	38	861	197
23,150	23,200	247	0	305	31	26,150	26,200	432	16	580	108	29,150	29,200	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	23,300	267	0	309	32	26,250	26,300	437	17	584	109	29,250	29,300	732	40	867	200
23,300	23,350	269	0	311	32	26,300	26,350	439	17	586	110	29,300	29,350	735	40	870	201
23,350	23,400	271	0	313	33	26,350	26,400	441	18	589	111	29,350	29,400	737	40	872	202
23,400	23,450	273	0	316	33	26,400	26,450	443	18	591	111	29,400	29,450	739	41	874	203
23,450	23,500	275	0	318	34	26,450	26,500	445	19	593	112	29,450	29,500	741	41	876	204
23,500	23,550	277	0	320	34	26,500	26,550	447	19	602	124	29,500	29,550	744	41	879	205
23,550	23,600	279	0	322	34	26,550	26,600	449	19	604	125	29,550	29,600	746	42	881	206
23,600	23,650	282	0	324	35	26,600	26,650	452	20	606	126	29,600	29,650	748	42	883	207
23,650	23,700	284	0	326	35	26,650	26,700	454	20	609	127	29,650	29,700	750	43	885	208
23,700	23,750	286	0	328	35	26,700	26,750	456	20	611	127	29,700	29,750	753	43	888	209
23,750	23,800	288	0	330	36	26,750	26,800	458	21	613	128	29,750	29,800	755	43	890	210
23,800	23,850	290	0	333	36	26,800	26,850	460	21	615	129	29,800	29,850	757	44	892	211
23,850	23,900	292	0	335	37	26,850	26,900	462	22	617	130	29,850	29,900	759	44	894	212
23,900	23,950	294	0	337	37	26,900	26,950	464	22	620	131	29,900	29,950	762	44	897	213
23,950	24,000	296	0	339	37	26,950	27,000	466	22	622	132	29,950	30,000	764	45	899	214

' This column is also used by a qualifying widow(er).

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$30,000						**$33,000**						**$36,000**					
30,000	30,050	811	54	946	215	33,000	33,050	1,081	162	1,216	273	36,000	36,050	1,351	234	1,441	452
30,050	30,100	813	55	948	216	33,050	33,100	1,083	163	1,218	274	36,050	36,100	1,353	235	1,443	454
30,100	30,150	816	55	951	217	33,100	33,150	1,086	164	1,221	275	36,100	36,150	1,356	236	1,446	456
30,150	30,200	818	56	953	218	33,150	33,200	1,088	165	1,223	276	36,150	36,200	1,358	237	1,448	458
30,200	30,250	820	56	955	219	33,200	33,250	1,090	166	1,225	277	36,200	36,250	1,360	238	1,450	460
30,250	30,300	822	56	957	220	33,250	33,300	1,092	167	1,227	278	36,250	36,300	1,362	239	1,452	462
30,300	30,350	825	57	960	221	33,300	33,350	1,095	168	1,230	279	36,300	36,350	1,365	240	1,455	464
30,350	30,400	827	57	962	222	33,350	33,400	1,097	169	1,232	280	36,350	36,400	1,367	241	1,457	466
30,400	30,450	829	58	964	223	33,400	33,450	1,099	170	1,234	281	36,400	36,450	1,369	242	1,459	469
30,450	30,500	831	58	966	224	33,450	33,500	1,101	171	1,236	282	36,450	36,500	1,371	243	1,461	471
30,500	30,550	834	69	969	225	33,500	33,550	1,104	186	1,239	283	36,500	36,550	1,374	244	1,464	473
30,550	30,600	836	69	971	226	33,550	33,600	1,106	187	1,241	284	36,550	36,600	1,376	245	1,466	475
30,600	30,650	838	70	973	227	33,600	33,650	1,108	188	1,243	285	36,600	36,650	1,378	246	1,468	477
30,650	30,700	840	70	975	228	33,650	33,700	1,110	189	1,245	286	36,650	36,700	1,380	247	1,470	479
30,700	30,750	843	71	978	229	33,700	33,750	1,113	190	1,248	287	36,700	36,750	1,383	248	1,473	481
30,750	30,800	845	71	980	230	33,750	33,800	1,115	191	1,250	288	36,750	36,800	1,385	249	1,475	483
30,800	30,850	847	72	982	231	33,800	33,850	1,117	192	1,252	289	36,800	36,850	1,387	250	1,477	486
30,850	30,900	849	72	984	232	33,850	33,900	1,119	193	1,254	290	36,850	36,900	1,389	251	1,479	488
30,900	30,950	852	73	987	233	33,900	33,950	1,122	194	1,257	291	36,900	36,950	1,392	252	1,482	490
30,950	31,000	854	73	989	234	33,950	34,000	1,124	195	1,259	292	36,950	37,000	1,394	253	1,484	492
$31,000						**$34,000**						**$37,000**					
31,000	31,050	901	84	1,036	234	34,000	34,050	1,171	195	1,306	316	37,000	37,050	1,441	254	1,486	494
31,050	31,100	903	85	1,038	235	34,050	34,100	1,173	196	1,308	317	37,050	37,100	1,443	255	1,488	496
31,100	31,150	906	86	1,041	236	34,100	34,150	1,176	197	1,311	318	37,100	37,150	1,446	256	1,491	498
31,150	31,200	908	86	1,043	237	34,150	34,200	1,178	198	1,313	319	37,150	37,200	1,448	257	1,493	500
31,200	31,250	910	87	1,045	238	34,200	34,250	1,180	199	1,315	320	37,200	37,250	1,450	258	1,495	503
31,250	31,300	912	87	1,047	239	34,250	34,300	1,182	200	1,317	321	37,250	37,300	1,452	259	1,497	505
31,300	31,350	915	88	1,050	240	34,300	34,350	1,185	201	1,320	322	37,300	37,350	1,455	260	1,500	507
31,350	31,400	917	89	1,052	241	34,350	34,400	1,187	202	1,322	323	37,350	37,400	1,457	261	1,502	509
31,400	31,450	919	89	1,054	242	34,400	34,450	1,189	203	1,324	324	37,400	37,450	1,459	262	1,504	511
31,450	31,500	921	90	1,056	243	34,450	34,500	1,191	204	1,326	325	37,450	37,500	1,461	263	1,506	513
31,500	31,550	924	102	1,059	244	34,500	34,550	1,194	205	1,329	349	37,500	37,550	1,464	264	1,509	515
31,550	31,600	926	102	1,061	245	34,550	34,600	1,196	206	1,331	350	37,550	37,600	1,466	265	1,511	517
31,600	31,650	928	103	1,063	246	34,600	34,650	1,198	207	1,333	352	37,600	37,650	1,468	266	1,513	520
31,650	31,700	930	104	1,065	247	34,650	34,700	1,200	208	1,335	353	37,650	37,700	1,470	267	1,515	522
31,700	31,750	933	104	1,068	248	34,700	34,750	1,203	209	1,338	354	37,700	37,750	1,473	268	1,518	524
31,750	31,800	935	105	1,070	249	34,750	34,800	1,205	210	1,340	355	37,750	37,800	1,475	269	1,520	526
31,800	31,850	937	106	1,072	250	34,800	34,850	1,207	211	1,342	356	37,800	37,850	1,477	270	1,522	528
31,850	31,900	939	106	1,074	251	34,850	34,900	1,209	212	1,344	357	37,850	37,900	1,479	271	1,524	530
31,900	31,950	942	107	1,077	252	34,900	34,950	1,212	213	1,347	358	37,900	37,950	1,482	272	1,527	532
31,950	32,000	944	108	1,079	253	34,950	35,000	1,214	214	1,349	359	37,950	38,000	1,484	273	1,529	534
$32,000						**$35,000**						**$38,000**					
32,000	32,050	991	120	1,126	254	35,000	35,050	1,261	215	1,396	385	38,000	38,050	1,531	273	1,531	579
32,050	32,100	993	121	1,128	255	35,050	35,100	1,263	216	1,398	387	38,050	38,100	1,533	274	1,533	581
32,100	32,150	996	122	1,131	256	35,100	35,150	1,266	217	1,401	389	38,100	38,150	1,536	275	1,536	583
32,150	32,200	998	123	1,133	257	35,150	35,200	1,268	218	1,403	391	38,150	38,200	1,538	276	1,538	585
32,200	32,250	1,000	123	1,135	258	35,200	35,250	1,270	219	1,405	393	38,200	38,250	1,540	277	1,540	588
32,250	32,300	1,002	124	1,137	259	35,250	35,300	1,272	220	1,407	395	38,250	38,300	1,542	278	1,542	590
32,300	32,350	1,005	125	1,140	260	35,300	35,350	1,275	221	1,410	397	38,300	38,350	1,545	279	1,545	592
32,350	32,400	1,007	126	1,142	261	35,350	35,400	1,277	222	1,412	399	38,350	38,400	1,547	280	1,547	594
32,400	32,450	1,009	126	1,144	262	35,400	35,450	1,279	223	1,414	401	38,400	38,450	1,549	281	1,549	596
32,450	32,500	1,011	127	1,146	263	35,450	35,500	1,281	224	1,416	403	38,450	38,500	1,551	282	1,551	598
32,500	32,550	1,014	141	1,149	264	35,500	35,550	1,284	225	1,419	430	38,500	38,550	1,554	283	1,554	600
32,550	32,600	1,016	141	1,151	265	35,550	35,600	1,286	226	1,421	432	38,550	38,600	1,556	284	1,556	602
32,600	32,650	1,018	142	1,153	266	35,600	35,650	1,288	227	1,423	435	38,600	38,650	1,558	285	1,558	605
32,650	32,700	1,020	143	1,155	267	35,650	35,700	1,290	228	1,425	437	38,650	38,700	1,560	286	1,560	607
32,700	32,750	1,023	144	1,158	268	35,700	35,750	1,293	229	1,428	439	38,700	38,750	1,563	287	1,563	609
32,750	32,800	1,025	145	1,160	269	35,750	35,800	1,295	230	1,430	441	38,750	38,800	1,565	288	1,565	611
32,800	32,850	1,027	146	1,162	270	35,800	35,850	1,297	231	1,432	443	38,800	38,850	1,567	289	1,567	613
32,850	32,900	1,029	146	1,164	271	35,850	35,900	1,299	232	1,434	445	38,850	38,900	1,569	290	1,569	615
32,900	32,950	1,032	147	1,167	272	35,900	35,950	1,302	233	1,437	447	38,900	38,950	1,572	291	1,572	617
32,950	33,000	1,034	148	1,169	273	35,950	36,000	1,304	234	1,439	449	38,950	39,000	1,574	292	1,574	619

* This column is also used by a qualifying widow(er).

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

If CT AGI is .... **		And you are				If CT AGI is .... **		And you are				If CT AGI is .... **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$39,000						**$42,000**						**$45,000**					
39,000	39,050	1,576	293	1,576	664	42,000	42,050	1,711	460	1,711	919	45,000	45,050	1,846	554	1,846	1,216
39,050	39,100	1,578	294	1,578	666	42,050	42,100	1,713	461	1,713	921	45,050	45,100	1,848	556	1,848	1,218
39,100	39,150	1,581	295	1,581	668	42,100	42,150	1,716	462	1,716	923	45,100	45,150	1,851	558	1,851	1,220
39,150	39,200	1,583	296	1,583	670	42,150	42,200	1,718	463	1,718	925	45,150	45,200	1,853	560	1,853	1,222
39,200	39,250	1,585	297	1,585	673	42,200	42,250	1,720	465	1,720	928	45,200	45,250	1,855	562	1,855	1,224
39,250	39,300	1,587	298	1,587	675	42,250	42,300	1,722	466	1,722	930	45,250	45,300	1,857	564	1,857	1,227
39,300	39,350	1,590	299	1,590	677	42,300	42,350	1,725	467	1,725	932	45,300	45,350	1,860	566	1,860	1,229
39,350	39,400	1,592	300	1,592	679	42,350	42,400	1,727	469	1,727	934	45,350	45,400	1,862	568	1,862	1,231
39,400	39,450	1,594	301	1,594	681	42,400	42,450	1,729	470	1,729	936	45,400	45,450	1,864	571	1,864	1,233
39,450	39,500	1,596	302	1,596	683	42,450	42,500	1,731	471	1,731	938	45,450	45,500	1,866	573	1,866	1,235
39,500	39,550	1,599	303	1,599	685	42,500	42,550	1,734	472	1,734	940	45,500	45,550	1,869	575	1,869	1,252
39,550	39,600	1,601	304	1,601	687	42,550	42,600	1,736	474	1,736	942	45,550	45,600	1,871	577	1,871	1,254
39,600	39,650	1,603	305	1,603	690	42,600	42,650	1,738	475	1,738	945	45,600	45,650	1,873	579	1,873	1,256
39,650	39,700	1,605	306	1,605	692	42,650	42,700	1,740	476	1,740	947	45,650	45,700	1,875	581	1,875	1,258
39,700	39,750	1,608	307	1,608	694	42,700	42,750	1,743	477	1,743	949	45,700	45,750	1,878	583	1,878	1,260
39,750	39,800	1,610	308	1,610	696	42,750	42,800	1,745	479	1,745	951	45,750	45,800	1,880	585	1,880	1,263
39,800	39,850	1,612	309	1,612	698	42,800	42,850	1,747	480	1,747	953	45,800	45,850	1,882	588	1,882	1,265
39,850	39,900	1,614	310	1,614	700	42,850	42,900	1,749	481	1,749	955	45,850	45,900	1,884	590	1,884	1,267
39,900	39,950	1,617	311	1,617	702	42,900	42,950	1,752	483	1,752	957	45,900	45,950	1,887	592	1,887	1,269
39,950	40,000	1,619	312	1,619	704	42,950	43,000	1,754	484	1,754	959	45,950	46,000	1,889	594	1,889	1,272
$40,000						**$43,000**						**$46,000**					
40,000	40,050	1,621	337	1,621	749	43,000	43,050	1,756	485	1,756	1,004	46,000	46,050	1,891	596	1,891	1,333
40,050	40,100	1,623	338	1,623	751	43,050	43,100	1,758	486	1,758	1,006	46,050	46,100	1,893	598	1,893	1,335
40,100	40,150	1,626	339	1,626	753	43,100	43,150	1,761	488	1,761	1,008	46,100	46,150	1,896	600	1,896	1,338
40,150	40,200	1,628	340	1,628	755	43,150	43,200	1,763	489	1,763	1,010	46,150	46,200	1,898	602	1,898	1,340
40,200	40,250	1,630	341	1,630	758	43,200	43,250	1,765	490	1,765	1,013	46,200	46,250	1,900	605	1,900	1,342
40,250	40,300	1,632	342	1,632	760	43,250	43,300	1,767	492	1,767	1,015	46,250	46,300	1,902	607	1,902	1,344
40,300	40,350	1,635	343	1,635	762	43,300	43,350	1,770	493	1,770	1,017	46,300	46,350	1,905	609	1,905	1,347
40,350	40,400	1,637	344	1,637	764	43,350	43,400	1,772	494	1,772	1,019	46,350	46,400	1,907	611	1,907	1,349
40,400	40,450	1,639	345	1,639	766	43,400	43,450	1,774	495	1,774	1,021	46,400	46,450	1,909	613	1,909	1,351
40,450	40,500	1,641	346	1,641	768	43,450	43,500	1,776	497	1,776	1,023	46,450	46,500	1,911	615	1,911	1,353
40,500	40,550	1,644	372	1,644	770	43,500	43,550	1,779	498	1,779	1,025	46,500	46,550	1,914	617	1,914	1,356
40,550	40,600	1,646	373	1,646	772	43,550	43,600	1,781	499	1,781	1,027	46,550	46,600	1,916	619	1,916	1,358
40,600	40,650	1,648	374	1,648	775	43,600	43,650	1,783	500	1,783	1,030	46,600	46,650	1,918	622	1,918	1,360
40,650	40,700	1,650	375	1,650	777	43,650	43,700	1,785	502	1,785	1,032	46,650	46,700	1,920	624	1,920	1,362
40,700	40,750	1,653	376	1,653	779	43,700	43,750	1,788	503	1,788	1,034	46,700	46,750	1,923	626	1,923	1,365
40,750	40,800	1,655	377	1,655	781	43,750	43,800	1,790	504	1,790	1,036	46,750	46,800	1,925	628	1,925	1,367
40,800	40,850	1,657	379	1,657	783	43,800	43,850	1,792	506	1,792	1,038	46,800	46,850	1,927	630	1,927	1,369
40,850	40,900	1,659	380	1,659	785	43,850	43,900	1,794	507	1,794	1,040	46,850	46,900	1,929	632	1,929	1,371
40,900	40,950	1,662	381	1,662	787	43,900	43,950	1,797	508	1,797	1,042	46,900	46,950	1,932	634	1,932	1,374
40,950	41,000	1,664	382	1,664	789	43,950	44,000	1,799	509	1,799	1,044	46,950	47,000	1,934	636	1,934	1,376
$41,000						**$44,000**						**$47,000**					
41,000	41,050	1,666	409	1,666	834	44,000	44,050	1,801	511	1,801	1,102	47,000	47,050	1,936	639	1,936	1,423
41,050	41,100	1,668	410	1,668	836	44,050	44,100	1,803	513	1,803	1,104	47,050	47,100	1,938	641	1,938	1,425
41,100	41,150	1,671	411	1,671	838	44,100	44,150	1,806	515	1,806	1,106	47,100	47,150	1,941	643	1,941	1,428
41,150	41,200	1,673	412	1,673	840	44,150	44,200	1,808	517	1,808	1,108	47,150	47,200	1,943	645	1,943	1,430
41,200	41,250	1,675	413	1,675	843	44,200	44,250	1,810	520	1,810	1,110	47,200	47,250	1,945	647	1,945	1,432
41,250	41,300	1,677	415	1,677	845	44,250	44,300	1,812	522	1,812	1,113	47,250	47,300	1,947	649	1,947	1,434
41,300	41,350	1,680	416	1,680	847	44,300	44,350	1,815	524	1,815	1,115	47,300	47,350	1,950	651	1,950	1,437
41,350	41,400	1,682	417	1,682	849	44,350	44,400	1,817	526	1,817	1,117	47,350	47,400	1,952	653	1,952	1,439
41,400	41,450	1,684	418	1,684	851	44,400	44,450	1,819	528	1,819	1,119	47,400	47,450	1,954	656	1,954	1,441
41,450	41,500	1,686	419	1,686	853	44,450	44,500	1,821	530	1,821	1,121	47,450	47,500	1,956	658	1,956	1,443
41,500	41,550	1,689	447	1,689	855	44,500	44,550	1,824	532	1,824	1,136	47,500	47,550	1,959	660	1,959	1,446
41,550	41,600	1,691	448	1,691	857	44,550	44,600	1,826	534	1,826	1,139	47,550	47,600	1,961	662	1,961	1,448
41,600	41,650	1,693	449	1,693	860	44,600	44,650	1,828	537	1,828	1,141	47,600	47,650	1,963	664	1,963	1,450
41,650	41,700	1,695	451	1,695	862	44,650	44,700	1,830	539	1,830	1,143	47,650	47,700	1,965	666	1,965	1,452
41,700	41,750	1,698	452	1,698	864	44,700	44,750	1,833	541	1,833	1,145	47,700	47,750	1,968	668	1,968	1,455
41,750	41,800	1,700	453	1,700	866	44,750	44,800	1,835	543	1,835	1,147	47,750	47,800	1,970	670	1,970	1,457
41,800	41,850	1,702	455	1,702	868	44,800	44,850	1,837	545	1,837	1,149	47,800	47,850	1,972	673	1,972	1,459
41,850	41,900	1,704	456	1,704	870	44,850	44,900	1,839	547	1,839	1,152	47,850	47,900	1,974	675	1,974	1,461
41,900	41,950	1,707	457	1,707	872	44,900	44,950	1,842	549	1,842	1,154	47,900	47,950	1,977	677	1,977	1,464
41,950	42,000	1,709	458	1,709	874	44,950	45,000	1,844	551	1,844	1,156	47,950	48,000	1,979	679	1,979	1,466

' This column is also used by a qualifying widow(er).

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

If CT AGI is ** More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$48,000						**$51,000**						**$54,000**					
48,000	48,050	1,981	724	2,003	1,513	51,000	51,050	2,121	1,013	2,305	1,783	54,000	54,050	2,395	1,306	2,561	2,053
48,050	48,100	1,983	726	2,005	1,515	51,050	51,100	2,123	1,015	2,308	1,785	54,050	54,100	2,398	1,308	2,564	2,055
48,100	48,150	1,986	728	2,008	1,518	51,100	51,150	2,126	1,018	2,310	1,788	54,100	54,150	2,401	1,311	2,567	2,058
48,150	48,200	1,988	730	2,010	1,520	51,150	51,200	2,128	1,020	2,313	1,790	54,150	54,200	2,403	1,313	2,570	2,060
48,200	48,250	1,990	732	2,012	1,522	51,200	51,250	2,131	1,022	2,316	1,792	54,200	54,250	2,406	1,315	2,572	2,062
48,250	48,300	1,992	734	2,015	1,524	51,250	51,300	2,133	1,024	2,318	1,794	54,250	54,300	2,408	1,317	2,575	2,064
48,300	48,350	1,995	736	2,017	1,527	51,300	51,350	2,136	1,026	2,321	1,797	54,300	54,350	2,411	1,320	2,578	2,067
48,350	48,400	1,997	738	2,019	1,529	51,350	51,400	2,138	1,029	2,324	1,799	54,350	54,400	2,414	1,322	2,581	2,069
48,400	48,450	1,999	741	2,021	1,531	51,400	51,450	2,141	1,031	2,326	1,801	54,400	54,450	2,416	1,324	2,583	2,071
48,450	48,500	2,001	743	2,024	1,533	51,450	51,500	2,143	1,033	2,329	1,803	54,450	54,500	2,419	1,326	2,586	2,073
48,500	48,550	2,004	745	2,048	1,536	51,500	51,550	2,145	1,047	2,356	1,806	54,500	54,550	2,447	1,329	2,589	2,076
48,550	48,600	2,006	747	2,050	1,538	51,550	51,600	2,148	1,049	2,358	1,808	54,550	54,600	2,450	1,331	2,592	2,078
48,600	48,650	2,008	749	2,053	1,540	51,600	51,650	2,150	1,051	2,361	1,810	54,600	54,650	2,452	1,333	2,594	2,080
48,650	48,700	2,010	751	2,055	1,542	51,650	51,700	2,153	1,054	2,364	1,812	54,650	54,700	2,455	1,335	2,597	2,082
48,700	48,750	2,013	753	2,057	1,545	51,700	51,750	2,155	1,056	2,367	1,815	54,700	54,750	2,457	1,338	2,600	2,085
48,750	48,800	2,015	755	2,060	1,547	51,750	51,800	2,158	1,058	2,369	1,817	54,750	54,800	2,460	1,340	2,603	2,087
48,800	48,850	2,017	758	2,062	1,549	51,800	51,850	2,160	1,060	2,372	1,819	54,800	54,850	2,463	1,342	2,605	2,089
48,850	48,900	2,019	760	2,064	1,551	51,850	51,900	2,163	1,062	2,375	1,821	54,850	54,900	2,465	1,344	2,608	2,091
48,900	48,950	2,022	762	2,067	1,554	51,900	51,950	2,165	1,065	2,377	1,824	54,900	54,950	2,468	1,347	2,611	2,094
48,950	49,000	2,024	764	2,069	1,556	51,950	52,000	2,168	1,067	2,380	1,826	54,950	55,000	2,471	1,349	2,614	2,096
$49,000						**$52,000**						**$55,000**					
49,000	49,050	2,026	809	2,094	1,603	52,000	52,050	2,194	1,126	2,407	1,873	55,000	55,050	2,499	1,396	2,616	2,143
49,050	49,100	2,028	811	2,096	1,605	52,050	52,100	2,197	1,128	2,410	1,875	55,050	55,100	2,502	1,398	2,619	2,145
49,100	49,150	2,031	813	2,098	1,608	52,100	52,150	2,199	1,131	2,413	1,878	55,100	55,150	2,504	1,401	2,622	2,148
49,150	49,200	2,033	815	2,101	1,610	52,150	52,200	2,202	1,133	2,415	1,880	55,150	55,200	2,507	1,403	2,625	2,150
49,200	49,250	2,035	817	2,103	1,612	52,200	52,250	2,204	1,135	2,418	1,882	55,200	55,250	2,510	1,405	2,627	2,152
49,250	49,300	2,037	819	2,105	1,614	52,250	52,300	2,207	1,137	2,421	1,884	55,250	55,300	2,512	1,407	2,650	2,154
49,300	49,350	2,040	821	2,108	1,617	52,300	52,350	2,209	1,140	2,423	1,887	55,300	55,350	2,515	1,410	2,653	2,157
49,350	49,400	2,042	823	2,110	1,619	52,350	52,400	2,212	1,142	2,426	1,889	55,350	55,400	2,518	1,412	2,656	2,159
49,400	49,450	2,044	826	2,112	1,621	52,400	52,450	2,214	1,144	2,429	1,891	55,400	55,450	2,520	1,414	2,658	2,161
49,450	49,500	2,046	828	2,115	1,623	52,450	52,500	2,217	1,146	2,432	1,893	55,450	55,500	2,523	1,416	2,661	2,163
49,500	49,550	2,049	830	2,140	1,626	52,500	52,550	2,244	1,149	2,459	1,896	55,500	55,550	2,552	1,419	2,664	2,166
49,550	49,600	2,051	832	2,142	1,628	52,550	52,600	2,246	1,151	2,462	1,898	55,550	55,600	2,554	1,421	2,667	2,168
49,600	49,650	2,053	834	2,144	1,630	52,600	52,650	2,249	1,153	2,464	1,900	55,600	55,650	2,557	1,423	2,669	2,170
49,650	49,700	2,055	836	2,147	1,632	52,650	52,700	2,251	1,155	2,467	1,902	55,650	55,700	2,560	1,425	2,672	2,172
49,700	49,750	2,058	838	2,149	1,635	52,700	52,750	2,254	1,158	2,470	1,905	55,700	55,750	2,563	1,428	2,675	2,175
49,750	49,800	2,060	840	2,151	1,637	52,750	52,800	2,256	1,160	2,493	1,907	55,750	55,800	2,565	1,430	2,678	2,177
49,800	49,850	2,062	843	2,154	1,639	52,800	52,850	2,259	1,162	2,495	1,909	55,800	55,850	2,568	1,432	2,680	2,179
49,850	49,900	2,064	845	2,156	1,641	52,850	52,900	2,261	1,164	2,498	1,911	55,850	55,900	2,571	1,434	2,683	2,181
49,900	49,950	2,067	847	2,158	1,644	52,900	52,950	2,264	1,167	2,501	1,914	55,900	55,950	2,573	1,437	2,686	2,184
49,950	50,000	2,069	849	2,161	1,646	52,950	53,000	2,267	1,169	2,504	1,916	55,950	56,000	2,576	1,439	2,689	2,186
$50,000						**$53,000**						**$56,000**					
50,000	50,050	2,071	904	2,186	1,693	53,000	53,050	2,294	1,216	2,506	1,963	56,000	56,050	2,605	1,486	2,691	2,233
50,050	50,100	2,074	906	2,189	1,695	53,050	53,100	2,296	1,218	2,509	1,965	56,050	56,100	2,608	1,488	2,694	2,235
50,100	50,150	2,076	908	2,192	1,698	53,100	53,150	2,299	1,221	2,512	1,968	56,100	56,150	2,611	1,491	2,697	2,238
50,150	50,200	2,079	911	2,194	1,700	53,150	53,200	2,301	1,223	2,515	1,970	56,150	56,200	2,613	1,493	2,700	2,240
50,200	50,250	2,081	913	2,197	1,702	53,200	53,250	2,304	1,225	2,517	1,972	56,200	56,250	2,616	1,495	2,702	2,242
50,250	50,300	2,084	915	2,218	1,704	53,250	53,300	2,307	1,227	2,520	1,974	56,250	56,300	2,619	1,497	2,705	2,244
50,300	50,350	2,086	917	2,221	1,707	53,300	53,350	2,309	1,230	2,523	1,977	56,300	56,350	2,621	1,500	2,708	2,247
50,350	50,400	2,089	919	2,224	1,709	53,350	53,400	2,312	1,232	2,526	1,979	56,350	56,400	2,624	1,502	2,711	2,249
50,400	50,450	2,091	921	2,226	1,711	53,400	53,450	2,314	1,234	2,528	1,981	56,400	56,450	2,627	1,504	2,713	2,251
50,450	50,500	2,094	923	2,229	1,713	53,450	53,500	2,317	1,236	2,531	1,983	56,450	56,500	2,630	1,506	2,716	2,253
50,500	50,550	2,096	936	2,255	1,716	53,500	53,550	2,344	1,239	2,534	1,986	56,500	56,550	2,679	1,509	2,719	2,256
50,550	50,600	2,098	939	2,258	1,718	53,550	53,600	2,347	1,241	2,537	1,988	56,550	56,600	2,682	1,511	2,722	2,258
50,600	50,650	2,101	941	2,260	1,720	53,600	53,650	2,349	1,243	2,539	1,990	56,600	56,650	2,684	1,513	2,724	2,260
50,650	50,700	2,103	943	2,263	1,722	53,650	53,700	2,352	1,245	2,542	1,992	56,650	56,700	2,687	1,515	2,727	2,262
50,700	50,750	2,106	945	2,265	1,725	53,700	53,750	2,355	1,248	2,545	1,995	56,700	56,750	2,690	1,518	2,730	2,265
50,750	50,800	2,108	947	2,268	1,727	53,750	53,800	2,357	1,250	2,548	1,997	56,750	56,800	2,693	1,520	2,733	2,267
50,800	50,850	2,111	949	2,271	1,729	53,800	53,850	2,360	1,252	2,550	1,999	56,800	56,850	2,695	1,522	2,735	2,269
50,850	50,900	2,113	952	2,273	1,731	53,850	53,900	2,362	1,254	2,553	2,001	56,850	56,900	2,698	1,524	2,738	2,271
50,900	50,950	2,116	954	2,276	1,734	53,900	53,950	2,365	1,257	2,556	2,004	56,900	56,950	2,701	1,527	2,741	2,274
50,950	51,000	2,118	956	2,279	1,736	53,950	54,000	2,368	1,259	2,559	2,006	56,950	57,000	2,704	1,529	2,744	2,276

' This column is also used by a qualifying widow(er).

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

If CT AGI is .... **		And you are				If CT AGI is .... **		And you are				If CT AGI is .... **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$57,000						**$60,000**						**$63,000**					
57,000	57,050	2,706	1,576	2,746	2,278	60,000	60,050	2,871	1,846	2,931	2,413	63,000	63,050	3,056	2,116	3,136	2,548
57,050	57,100	2,709	1,578	2,749	2,280	60,050	60,100	2,874	1,848	2,934	2,415	63,050	63,100	3,059	2,118	3,139	2,550
57,100	57,150	2,712	1,581	2,752	2,283	60,100	60,150	2,877	1,851	2,937	2,418	63,100	63,150	3,062	2,121	3,142	2,553
57,150	57,200	2,715	1,583	2,755	2,285	60,150	60,200	2,880	1,853	2,940	2,420	63,150	63,200	3,065	2,123	3,145	2,555
57,200	57,250	2,717	1,585	2,757	2,287	60,200	60,250	2,882	1,855	2,942	2,422	63,200	63,250	3,067	2,125	3,147	2,557
57,250	57,300	2,720	1,587	2,760	2,289	60,250	60,300	2,885	1,857	2,965	2,424	63,250	63,300	3,070	2,127	3,150	2,559
57,300	57,350	2,723	1,590	2,763	2,292	60,300	60,350	2,888	1,860	2,968	2,427	63,300	63,350	3,073	2,130	3,153	2,562
57,350	57,400	2,726	1,592	2,766	2,294	60,350	60,400	2,891	1,862	2,971	2,429	63,350	63,400	3,076	2,132	3,156	2,564
57,400	57,450	2,728	1,594	2,768	2,296	60,400	60,450	2,893	1,864	2,973	2,431	63,400	63,450	3,078	2,134	3,158	2,566
57,450	57,500	2,731	1,596	2,771	2,298	60,450	60,500	2,896	1,866	2,976	2,433	63,450	63,500	3,081	2,136	3,161	2,568
57,500	57,550	2,734	1,599	2,774	2,301	60,500	60,550	2,899	1,869	2,979	2,436	63,500	63,550	3,084	2,139	3,164	2,571
57,550	57,600	2,737	1,601	2,777	2,303	60,550	60,600	2,902	1,871	2,982	2,438	63,550	63,600	3,087	2,141	3,167	2,573
57,600	57,650	2,739	1,603	2,779	2,305	60,600	60,650	2,904	1,873	2,984	2,440	63,600	63,650	3,089	2,143	3,169	2,575
57,650	57,700	2,742	1,605	2,782	2,307	60,650	60,700	2,907	1,875	2,987	2,442	63,650	63,700	3,092	2,145	3,172	2,577
57,700	57,750	2,745	1,608	2,785	2,310	60,700	60,750	2,910	1,878	2,990	2,445	63,700	63,750	3,095	2,148	3,175	2,580
57,750	57,800	2,748	1,610	2,808	2,312	60,750	60,800	2,913	1,880	2,993	2,447	63,750	63,800	3,098	2,150	3,178	2,582
57,800	57,850	2,750	1,612	2,810	2,314	60,800	60,850	2,915	1,882	2,995	2,449	63,800	63,850	3,100	2,152	3,180	2,584
57,850	57,900	2,753	1,614	2,813	2,316	60,850	60,900	2,918	1,884	2,998	2,451	63,850	63,900	3,103	2,154	3,183	2,586
57,900	57,950	2,756	1,617	2,816	2,319	60,900	60,950	2,921	1,887	3,001	2,454	63,900	63,950	3,106	2,157	3,186	2,589
57,950	58,000	2,759	1,619	2,819	2,321	60,950	61,000	2,924	1,889	3,004	2,456	63,950	64,000	3,109	2,159	3,189	2,591
$58,000						**$61,000**						**$64,000**					
58,000	58,050	2,761	1,666	2,821	2,323	61,000	61,050	2,926	1,936	3,006	2,458	64,000	64,050	3,111	2,206	3,191	2,593
58,050	58,100	2,764	1,668	2,824	2,325	61,050	61,100	2,929	1,938	3,009	2,460	64,050	64,100	3,114	2,208	3,194	2,595
58,100	58,150	2,767	1,671	2,827	2,328	61,100	61,150	2,932	1,941	3,012	2,463	64,100	64,150	3,117	2,211	3,197	2,598
58,150	58,200	2,770	1,673	2,830	2,330	61,150	61,200	2,935	1,943	3,015	2,465	64,150	64,200	3,120	2,213	3,200	2,600
58,200	58,250	2,772	1,675	2,832	2,332	61,200	61,250	2,937	1,945	3,017	2,467	64,200	64,250	3,122	2,215	3,202	2,602
58,250	58,300	2,775	1,677	2,835	2,334	61,250	61,300	2,940	1,947	3,020	2,469	64,250	64,300	3,125	2,217	3,205	2,604
58,300	58,350	2,778	1,680	2,838	2,337	61,300	61,350	2,943	1,950	3,023	2,472	64,300	64,350	3,128	2,220	3,208	2,607
58,350	58,400	2,781	1,682	2,841	2,339	61,350	61,400	2,946	1,952	3,026	2,474	64,350	64,400	3,131	2,222	3,211	2,609
58,400	58,450	2,783	1,684	2,843	2,341	61,400	61,450	2,948	1,954	3,028	2,476	64,400	64,450	3,133	2,224	3,213	2,611
58,450	58,500	2,786	1,686	2,846	2,343	61,450	61,500	2,951	1,956	3,031	2,478	64,450	64,500	3,136	2,226	3,216	2,613
58,500	58,550	2,789	1,689	2,849	2,346	61,500	61,550	2,974	1,959	3,034	2,481	64,500	64,550	3,139	2,229	3,219	2,616
58,550	58,600	2,792	1,691	2,852	2,348	61,550	61,600	2,977	1,961	3,037	2,483	64,550	64,600	3,142	2,231	3,222	2,618
58,600	58,650	2,794	1,693	2,854	2,350	61,600	61,650	2,979	1,963	3,039	2,485	64,600	64,650	3,144	2,233	3,224	2,620
58,650	58,700	2,797	1,695	2,857	2,352	61,650	61,700	2,982	1,965	3,042	2,487	64,650	64,700	3,147	2,235	3,227	2,622
58,700	58,750	2,800	1,698	2,860	2,355	61,700	61,750	2,985	1,968	3,045	2,490	64,700	64,750	3,150	2,238	3,230	2,625
58,750	58,800	2,803	1,700	2,863	2,357	61,750	61,800	2,988	1,970	3,048	2,492	64,750	64,800	3,153	2,240	3,233	2,627
58,800	58,850	2,805	1,702	2,865	2,359	61,800	61,850	2,990	1,972	3,050	2,494	64,800	64,850	3,155	2,242	3,235	2,629
58,850	58,900	2,808	1,704	2,868	2,361	61,850	61,900	2,993	1,974	3,053	2,496	64,850	64,900	3,158	2,244	3,238	2,631
58,900	58,950	2,811	1,707	2,871	2,364	61,900	61,950	2,996	1,977	3,056	2,499	64,900	64,950	3,161	2,247	3,241	2,634
58,950	59,000	2,814	1,709	2,874	2,366	61,950	62,000	2,999	1,979	3,059	2,501	64,950	65,000	3,164	2,249	3,244	2,636
$59,000						**$62,000**						**$65,000**					
59,000	59,050	2,816	1,756	2,876	2,368	62,000	62,050	3,001	2,026	3,061	2,503	65,000	65,050	3,166	2,296	3,246	2,638
59,050	59,100	2,819	1,758	2,879	2,370	62,050	62,100	3,004	2,028	3,064	2,505	65,050	65,100	3,169	2,298	3,249	2,640
59,100	59,150	2,822	1,761	2,882	2,373	62,100	62,150	3,007	2,031	3,067	2,508	65,100	65,150	3,172	2,301	3,252	2,643
59,150	59,200	2,825	1,763	2,885	2,375	62,150	62,200	3,010	2,033	3,070	2,510	65,150	65,200	3,175	2,303	3,255	2,645
59,200	59,250	2,827	1,765	2,887	2,377	62,200	62,250	3,012	2,035	3,072	2,512	65,200	65,250	3,177	2,305	3,257	2,647
59,250	59,300	2,830	1,767	2,890	2,379	62,250	62,300	3,015	2,037	3,075	2,514	65,250	65,300	3,180	2,307	3,280	2,649
59,300	59,350	2,833	1,770	2,893	2,382	62,300	62,350	3,018	2,040	3,078	2,517	65,300	65,350	3,183	2,310	3,283	2,652
59,350	59,400	2,836	1,772	2,896	2,384	62,350	62,400	3,021	2,042	3,081	2,519	65,350	65,400	3,186	2,312	3,286	2,654
59,400	59,450	2,838	1,774	2,898	2,386	62,400	62,450	3,023	2,044	3,083	2,521	65,400	65,450	3,188	2,314	3,288	2,656
59,450	59,500	2,841	1,776	2,901	2,388	62,450	62,500	3,026	2,046	3,086	2,523	65,450	65,500	3,191	2,316	3,291	2,658
59,500	59,550	2,844	1,779	2,904	2,391	62,500	62,550	3,029	2,049	3,089	2,526	65,500	65,550	3,194	2,319	3,294	2,661
59,550	59,600	2,847	1,781	2,907	2,393	62,550	62,600	3,032	2,051	3,092	2,528	65,550	65,600	3,197	2,321	3,297	2,663
59,600	59,650	2,849	1,783	2,909	2,395	62,600	62,650	3,034	2,053	3,094	2,530	65,600	65,650	3,199	2,323	3,299	2,665
59,650	59,700	2,852	1,785	2,912	2,397	62,650	62,700	3,037	2,055	3,097	2,532	65,650	65,700	3,202	2,325	3,302	2,667
59,700	59,750	2,855	1,788	2,915	2,400	62,700	62,750	3,040	2,058	3,100	2,535	65,700	65,750	3,205	2,328	3,305	2,670
59,750	59,800	2,858	1,790	2,918	2,402	62,750	62,800	3,043	2,060	3,123	2,537	65,750	65,800	3,208	2,330	3,308	2,672
59,800	59,850	2,860	1,792	2,920	2,404	62,800	62,850	3,045	2,062	3,125	2,539	65,800	65,850	3,210	2,332	3,310	2,674
59,850	59,900	2,863	1,794	2,923	2,406	62,850	62,900	3,048	2,064	3,128	2,541	65,850	65,900	3,213	2,334	3,313	2,676
59,900	59,950	2,866	1,797	2,926	2,409	62,900	62,950	3,051	2,067	3,131	2,544	65,900	65,950	3,216	2,337	3,316	2,679
59,950	60,000	2,869	1,799	2,929	2,411	62,950	63,000	3,054	2,069	3,134	2,546	65,950	66,000	3,219	2,339	3,319	2,681

' This column is also used by a qualifying widow(er).

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

If CT AGI is .... **		And you are				If CT AGI is .... **		And you are				If CT AGI is .... **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$66,000						**$69,000**						**$72,000**					
66,000	66,050	3,221	2,386	3,321	2,683	69,000	69,050	3,406	2,656	3,506	2,818	72,000	72,050	3,591	2,881	3,691	2,953
66,050	66,100	3,224	2,388	3,324	2,685	69,050	69,100	3,409	2,658	3,509	2,820	72,050	72,100	3,594	2,883	3,694	2,955
66,100	66,150	3,227	2,391	3,327	2,688	69,100	69,150	3,412	2,661	3,512	2,823	72,100	72,150	3,597	2,886	3,697	2,958
66,150	66,200	3,230	2,393	3,330	2,690	69,150	69,200	3,415	2,663	3,515	2,825	72,150	72,200	3,600	2,888	3,700	2,960
66,200	66,250	3,232	2,395	3,332	2,692	69,200	69,250	3,417	2,665	3,517	2,827	72,200	72,250	3,602	2,890	3,702	2,962
66,250	66,300	3,235	2,397	3,335	2,694	69,250	69,300	3,420	2,667	3,520	2,829	72,250	72,300	3,605	2,892	3,705	2,964
66,300	66,350	3,238	2,400	3,338	2,697	69,300	69,350	3,423	2,670	3,523	2,832	72,300	72,350	3,608	2,895	3,708	2,967
66,350	66,400	3,241	2,402	3,341	2,699	69,350	69,400	3,426	2,672	3,526	2,834	72,350	72,400	3,611	2,897	3,711	2,969
66,400	66,450	3,243	2,404	3,343	2,701	69,400	69,450	3,428	2,674	3,528	2,836	72,400	72,450	3,613	2,899	3,713	2,971
66,450	66,500	3,246	2,406	3,346	2,703	69,450	69,500	3,431	2,676	3,531	2,838	72,450	72,500	3,616	2,901	3,716	2,973
66,500	66,550	3,269	2,409	3,349	2,706	69,500	69,550	3,434	2,679	3,534	2,841	72,500	72,550	3,619	2,904	3,719	2,976
66,550	66,600	3,272	2,411	3,352	2,708	69,550	69,600	3,437	2,681	3,537	2,843	72,550	72,600	3,622	2,906	3,722	2,978
66,600	66,650	3,274	2,413	3,354	2,710	69,600	69,650	3,439	2,683	3,539	2,845	72,600	72,650	3,624	2,908	3,724	2,980
66,650	66,700	3,277	2,415	3,357	2,712	69,650	69,700	3,442	2,685	3,542	2,847	72,650	72,700	3,627	2,910	3,727	2,982
66,700	66,750	3,280	2,418	3,360	2,715	69,700	69,750	3,445	2,688	3,545	2,850	72,700	72,750	3,630	2,913	3,730	2,985
66,750	66,800	3,283	2,420	3,363	2,717	69,750	69,800	3,448	2,690	3,548	2,852	72,750	72,800	3,633	2,915	3,753	2,987
66,800	66,850	3,285	2,422	3,365	2,719	69,800	69,850	3,450	2,692	3,550	2,854	72,800	72,850	3,635	2,917	3,755	2,989
66,850	66,900	3,288	2,424	3,368	2,721	69,850	69,900	3,453	2,694	3,553	2,856	72,850	72,900	3,638	2,919	3,758	2,991
66,900	66,950	3,291	2,427	3,371	2,724	69,900	69,950	3,456	2,697	3,556	2,859	72,900	72,950	3,641	2,922	3,761	2,994
66,950	67,000	3,294	2,429	3,374	2,726	69,950	70,000	3,459	2,699	3,559	2,861	72,950	73,000	3,644	2,924	3,764	2,996
$67,000						**$70,000**						**$73,000**					
67,000	67,050	3,296	2,476	3,376	2,728	70,000	70,050	3,461	2,746	3,561	2,863	73,000	73,050	3,646	2,926	3,766	2,998
67,050	67,100	3,299	2,478	3,379	2,730	70,050	70,100	3,464	2,748	3,564	2,865	73,050	73,100	3,649	2,928	3,769	3,000
67,100	67,150	3,302	2,481	3,382	2,733	70,100	70,150	3,467	2,751	3,567	2,868	73,100	73,150	3,652	2,931	3,772	3,003
67,150	67,200	3,305	2,483	3,385	2,735	70,150	70,200	3,470	2,753	3,570	2,870	73,150	73,200	3,655	2,933	3,775	3,005
67,200	67,250	3,307	2,485	3,387	2,737	70,200	70,250	3,472	2,755	3,572	2,872	73,200	73,250	3,657	2,935	3,777	3,007
67,250	67,300	3,310	2,487	3,390	2,739	70,250	70,300	3,475	2,757	3,595	2,874	73,250	73,300	3,660	2,937	3,780	3,009
67,300	67,350	3,313	2,490	3,393	2,742	70,300	70,350	3,478	2,760	3,598	2,877	73,300	73,350	3,663	2,940	3,783	3,012
67,350	67,400	3,316	2,492	3,396	2,744	70,350	70,400	3,481	2,762	3,601	2,879	73,350	73,400	3,666	2,942	3,786	3,014
67,400	67,450	3,318	2,494	3,398	2,746	70,400	70,450	3,483	2,764	3,603	2,881	73,400	73,450	3,668	2,944	3,788	3,016
67,450	67,500	3,321	2,496	3,401	2,748	70,450	70,500	3,486	2,766	3,606	2,883	73,450	73,500	3,671	2,946	3,791	3,018
67,500	67,550	3,324	2,499	3,404	2,751	70,500	70,550	3,489	2,769	3,609	2,886	73,500	73,550	3,674	2,949	3,794	3,021
67,550	67,600	3,327	2,501	3,407	2,753	70,550	70,600	3,492	2,771	3,612	2,888	73,550	73,600	3,677	2,951	3,797	3,023
67,600	67,650	3,329	2,503	3,409	2,755	70,600	70,650	3,494	2,773	3,614	2,890	73,600	73,650	3,679	2,953	3,799	3,025
67,650	67,700	3,332	2,505	3,412	2,757	70,650	70,700	3,497	2,775	3,617	2,892	73,650	73,700	3,682	2,955	3,802	3,027
67,700	67,750	3,335	2,508	3,415	2,760	70,700	70,750	3,500	2,778	3,620	2,895	73,700	73,750	3,685	2,958	3,805	3,030
67,750	67,800	3,338	2,510	3,438	2,762	70,750	70,800	3,503	2,780	3,623	2,897	73,750	73,800	3,688	2,960	3,808	3,032
67,800	67,850	3,340	2,512	3,440	2,764	70,800	70,850	3,505	2,782	3,625	2,899	73,800	73,850	3,690	2,962	3,810	3,034
67,850	67,900	3,343	2,514	3,443	2,766	70,850	70,900	3,508	2,784	3,628	2,901	73,850	73,900	3,693	2,964	3,813	3,036
67,900	67,950	3,346	2,517	3,446	2,769	70,900	70,950	3,511	2,787	3,631	2,904	73,900	73,950	3,696	2,967	3,816	3,039
67,950	68,000	3,349	2,519	3,449	2,771	70,950	71,000	3,514	2,789	3,634	2,906	73,950	74,000	3,699	2,969	3,819	3,041
$68,000						**$71,000**						**$74,000**					
68,000	68,050	3,351	2,566	3,451	2,773	71,000	71,050	3,516	2,836	3,636	2,908	74,000	74,050	3,701	2,971	3,821	3,077
68,050	68,100	3,354	2,568	3,454	2,775	71,050	71,100	3,519	2,838	3,639	2,910	74,050	74,100	3,704	2,973	3,824	3,079
68,100	68,150	3,357	2,571	3,457	2,778	71,100	71,150	3,522	2,841	3,642	2,913	74,100	74,150	3,707	2,976	3,827	3,081
68,150	68,200	3,360	2,573	3,460	2,780	71,150	71,200	3,525	2,843	3,645	2,915	74,150	74,200	3,710	2,978	3,830	3,084
68,200	68,250	3,362	2,575	3,462	2,782	71,200	71,250	3,527	2,845	3,647	2,917	74,200	74,250	3,712	2,980	3,832	3,086
68,250	68,300	3,365	2,577	3,465	2,784	71,250	71,300	3,530	2,847	3,650	2,919	74,250	74,300	3,715	2,982	3,835	3,088
68,300	68,350	3,368	2,580	3,468	2,787	71,300	71,350	3,533	2,850	3,653	2,922	74,300	74,350	3,718	2,985	3,838	3,091
68,350	68,400	3,371	2,582	3,471	2,789	71,350	71,400	3,536	2,852	3,656	2,924	74,350	74,400	3,721	2,987	3,841	3,093
68,400	68,450	3,373	2,584	3,473	2,791	71,400	71,450	3,538	2,854	3,658	2,926	74,400	74,450	3,723	2,989	3,843	3,095
68,450	68,500	3,376	2,586	3,476	2,793	71,450	71,500	3,541	2,856	3,661	2,928	74,450	74,500	3,726	2,991	3,846	3,097
68,500	68,550	3,379	2,589	3,479	2,796	71,500	71,550	3,564	2,859	3,664	2,931	74,500	74,550	3,729	2,994	3,849	3,134
68,550	68,600	3,382	2,591	3,482	2,798	71,550	71,600	3,567	2,861	3,667	2,933	74,550	74,600	3,732	2,996	3,852	3,136
68,600	68,650	3,384	2,593	3,484	2,800	71,600	71,650	3,569	2,863	3,669	2,935	74,600	74,650	3,734	2,998	3,854	3,138
68,650	68,700	3,387	2,595	3,487	2,802	71,650	71,700	3,572	2,865	3,672	2,937	74,650	74,700	3,737	3,000	3,857	3,141
68,700	68,750	3,390	2,598	3,490	2,805	71,700	71,750	3,575	2,868	3,675	2,940	74,700	74,750	3,740	3,003	3,860	3,143
68,750	68,800	3,393	2,600	3,493	2,807	71,750	71,800	3,578	2,870	3,678	2,942	74,750	74,800	3,743	3,005	3,863	3,145
68,800	68,850	3,395	2,602	3,495	2,809	71,800	71,850	3,580	2,872	3,680	2,944	74,800	74,850	3,745	3,007	3,865	3,148
68,850	68,900	3,398	2,604	3,498	2,811	71,850	71,900	3,583	2,874	3,683	2,946	74,850	74,900	3,748	3,009	3,868	3,150
68,900	68,950	3,401	2,607	3,501	2,814	71,900	71,950	3,586	2,877	3,686	2,949	74,900	74,950	3,751	3,012	3,871	3,152
68,950	69,000	3,404	2,609	3,504	2,816	71,950	72,000	3,589	2,879	3,689	2,951	74,950	75,000	3,754	3,014	3,874	3,154

* This column is also used by a qualifying widow(er).

Continued on the next page

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

If CT AGI is .... **		And you are				If CT AGI is .... **		And you are				If CT AGI is .... **		And you are			
More Than	Less Than or Equal To	Single	*Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	*Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	*Married Filing Jointly	Married Filing Separately	Head of Household
$75,000						**$78,000**						**$81,000**					
75,000	75,050	3,756	3,016	3,876	3,191	78,000	78,050	3,941	3,151	4,041	3,545	81,000	81,050	4,106	3,286	4,206	3,768
75,050	75,100	3,759	3,018	3,879	3,193	78,050	78,100	3,944	3,153	4,044	3,548	81,050	81,100	4,109	3,288	4,209	3,771
75,100	75,150	3,762	3,021	3,882	3,196	78,100	78,150	3,947	3,156	4,047	3,550	81,100	81,150	4,112	3,291	4,212	3,774
75,150	75,200	3,765	3,023	3,885	3,198	78,150	78,200	3,950	3,158	4,050	3,553	81,150	81,200	4,115	3,293	4,215	3,777
75,200	75,250	3,767	3,025	3,887	3,200	78,200	78,250	3,952	3,160	4,052	3,555	81,200	81,250	4,117	3,295	4,217	3,779
75,250	75,300	3,770	3,027	3,890	3,203	78,250	78,300	3,955	3,162	4,055	3,558	81,250	81,300	4,120	3,297	4,220	3,782
75,300	75,350	3,773	3,030	3,893	3,205	78,300	78,350	3,958	3,165	4,058	3,560	81,300	81,350	4,123	3,300	4,223	3,785
75,350	75,400	3,776	3,032	3,896	3,207	78,350	78,400	3,961	3,167	4,061	3,563	81,350	81,400	4,126	3,302	4,226	3,788
75,400	75,450	3,778	3,034	3,898	3,210	78,400	78,450	3,963	3,169	4,063	3,565	81,400	81,450	4,128	3,304	4,228	3,790
75,450	75,500	3,781	3,036	3,901	3,212	78,450	78,500	3,966	3,171	4,066	3,568	81,450	81,500	4,131	3,306	4,231	3,793
75,500	75,550	3,784	3,039	3,904	3,249	78,500	78,550	3,969	3,174	4,069	3,638	81,500	81,550	4,154	3,309	4,234	3,796
75,550	75,600	3,787	3,041	3,907	3,251	78,550	78,600	3,972	3,176	4,072	3,641	81,550	81,600	4,157	3,311	4,237	3,799
75,600	75,650	3,789	3,043	3,909	3,254	78,600	78,650	3,974	3,178	4,074	3,643	81,600	81,650	4,159	3,313	4,239	3,801
75,650	75,700	3,792	3,045	3,912	3,256	78,650	78,700	3,977	3,180	4,077	3,646	81,650	81,700	4,162	3,315	4,242	3,804
75,700	75,750	3,795	3,048	3,915	3,258	78,700	78,750	3,980	3,183	4,080	3,648	81,700	81,750	4,165	3,318	4,245	3,807
75,750	75,800	3,798	3,050	3,918	3,261	78,750	78,800	3,983	3,185	4,083	3,651	81,750	81,800	4,168	3,320	4,248	3,810
75,800	75,850	3,800	3,052	3,920	3,263	78,800	78,850	3,985	3,187	4,085	3,653	81,800	81,850	4,170	3,322	4,250	3,812
75,850	75,900	3,803	3,054	3,923	3,265	78,850	78,900	3,988	3,189	4,088	3,656	81,850	81,900	4,173	3,324	4,253	3,815
75,900	75,950	3,806	3,057	3,926	3,268	78,900	78,950	3,991	3,192	4,091	3,658	81,900	81,950	4,176	3,327	4,256	3,818
75,950	76,000	3,809	3,059	3,929	3,270	78,950	79,000	3,994	3,194	4,094	3,661	81,950	82,000	4,179	3,329	4,259	3,821
$76,000						**$79,000**						**$82,000**					
76,000	76,050	3,811	3,061	3,931	3,307	79,000	79,050	3,996	3,196	4,096	3,663	82,000	82,050	4,181	3,331	4,261	3,823
76,050	76,100	3,814	3,063	3,934	3,310	79,050	79,100	3,999	3,198	4,099	3,666	82,050	82,100	4,184	3,333	4,264	3,826
76,100	76,150	3,817	3,066	3,937	3,312	79,100	79,150	4,002	3,201	4,102	3,668	82,100	82,150	4,187	3,336	4,267	3,829
76,150	76,200	3,820	3,068	3,940	3,314	79,150	79,200	4,005	3,203	4,105	3,671	82,150	82,200	4,190	3,338	4,270	3,832
76,200	76,250	3,822	3,070	3,942	3,317	79,200	79,250	4,007	3,205	4,107	3,673	82,200	82,250	4,192	3,340	4,272	3,834
76,250	76,300	3,825	3,072	3,945	3,319	79,250	79,300	4,010	3,207	4,110	3,676	82,250	82,300	4,195	3,342	4,275	3,837
76,300	76,350	3,828	3,075	3,948	3,321	79,300	79,350	4,013	3,210	4,113	3,678	82,300	82,350	4,198	3,345	4,278	3,840
76,350	76,400	3,831	3,077	3,951	3,324	79,350	79,400	4,016	3,212	4,116	3,681	82,350	82,400	4,201	3,347	4,281	3,843
76,400	76,450	3,833	3,079	3,953	3,326	79,400	79,450	4,018	3,214	4,118	3,683	82,400	82,450	4,203	3,349	4,283	3,845
76,450	76,500	3,836	3,081	3,956	3,329	79,450	79,500	4,021	3,216	4,121	3,686	82,450	82,500	4,206	3,351	4,286	3,848
76,500	76,550	3,859	3,084	3,959	3,366	79,500	79,550	4,024	3,219	4,124	3,688	82,500	82,550	4,209	3,354	4,289	3,883
76,550	76,600	3,862	3,086	3,962	3,368	79,550	79,600	4,027	3,221	4,127	3,691	82,550	82,600	4,212	3,356	4,292	3,886
76,600	76,650	3,864	3,088	3,964	3,371	79,600	79,650	4,029	3,223	4,129	3,693	82,600	82,650	4,214	3,358	4,294	3,888
76,650	76,700	3,867	3,090	3,967	3,373	79,650	79,700	4,032	3,225	4,132	3,696	82,650	82,700	4,217	3,360	4,297	3,891
76,700	76,750	3,870	3,093	3,970	3,376	79,700	79,750	4,035	3,228	4,135	3,698	82,700	82,750	4,220	3,363	4,300	3,894
76,750	76,800	3,873	3,095	3,973	3,378	79,750	79,800	4,038	3,230	4,138	3,701	82,750	82,800	4,223	3,365	4,303	3,897
76,800	76,850	3,875	3,097	3,975	3,380	79,800	79,850	4,040	3,232	4,140	3,703	82,800	82,850	4,225	3,367	4,305	3,899
76,850	76,900	3,878	3,099	3,978	3,383	79,850	79,900	4,043	3,234	4,143	3,706	82,850	82,900	4,228	3,369	4,308	3,902
76,900	76,950	3,881	3,102	3,981	3,385	79,900	79,950	4,046	3,237	4,146	3,708	82,900	82,950	4,231	3,372	4,311	3,905
76,950	77,000	3,884	3,104	3,984	3,388	79,950	80,000	4,049	3,239	4,149	3,711	82,950	83,000	4,234	3,374	4,314	3,908
$77,000						**$80,000**						**$83,000**					
77,000	77,050	3,886	3,106	3,986	3,425	80,000	80,050	4,051	3,241	4,151	3,713	83,000	83,050	4,236	3,376	4,316	3,910
77,050	77,100	3,889	3,108	3,989	3,428	80,050	80,100	4,054	3,243	4,154	3,716	83,050	83,100	4,239	3,378	4,319	3,913
77,100	77,150	3,892	3,111	3,992	3,430	80,100	80,150	4,057	3,246	4,157	3,719	83,100	83,150	4,242	3,381	4,322	3,916
77,150	77,200	3,895	3,113	3,995	3,433	80,150	80,200	4,060	3,248	4,160	3,722	83,150	83,200	4,245	3,383	4,325	3,919
77,200	77,250	3,897	3,115	3,997	3,435	80,200	80,250	4,062	3,250	4,162	3,724	83,200	83,250	4,247	3,385	4,327	3,921
77,250	77,300	3,900	3,117	4,000	3,437	80,250	80,300	4,065	3,252	4,165	3,727	83,250	83,300	4,250	3,387	4,330	3,924
77,300	77,350	3,903	3,120	4,003	3,440	80,300	80,350	4,068	3,255	4,168	3,730	83,300	83,350	4,253	3,390	4,333	3,927
77,350	77,400	3,906	3,122	4,006	3,442	80,350	80,400	4,071	3,257	4,171	3,733	83,350	83,400	4,256	3,392	4,336	3,930
77,400	77,450	3,908	3,124	4,008	3,445	80,400	80,450	4,073	3,259	4,173	3,735	83,400	83,450	4,258	3,394	4,338	3,932
77,450	77,500	3,911	3,126	4,011	3,447	80,450	80,500	4,076	3,261	4,176	3,738	83,450	83,500	4,261	3,396	4,341	3,935
77,500	77,550	3,914	3,129	4,014	3,485	80,500	80,550	4,079	3,264	4,179	3,741	83,500	83,550	4,264	3,399	4,344	3,938
77,550	77,600	3,917	3,131	4,017	3,488	80,550	80,600	4,082	3,266	4,182	3,744	83,550	83,600	4,267	3,401	4,347	3,941
77,600	77,650	3,919	3,133	4,019	3,490	80,600	80,650	4,084	3,268	4,184	3,746	83,600	83,650	4,269	3,403	4,349	3,943
77,650	77,700	3,922	3,135	4,022	3,492	80,650	80,700	4,087	3,270	4,187	3,749	83,650	83,700	4,272	3,405	4,352	3,946
77,700	77,750	3,925	3,138	4,025	3,495	80,700	80,750	4,090	3,273	4,190	3,752	83,700	83,750	4,275	3,408	4,355	3,949
77,750	77,800	3,928	3,140	4,028	3,497	80,750	80,800	4,093	3,275	4,193	3,755	83,750	83,800	4,278	3,410	4,358	3,952
77,800	77,850	3,930	3,142	4,030	3,500	80,800	80,850	4,095	3,277	4,195	3,757	83,800	83,850	4,280	3,412	4,360	3,954
77,850	77,900	3,933	3,144	4,033	3,502	80,850	80,900	4,098	3,279	4,198	3,760	83,850	83,900	4,283	3,414	4,363	3,957
77,900	77,950	3,936	3,147	4,036	3,505	80,900	80,950	4,101	3,282	4,201	3,763	83,900	83,950	4,286	3,417	4,366	3,960
77,950	78,000	3,939	3,149	4,039	3,507	80,950	81,000	4,104	3,284	4,204	3,766	83,950	84,000	4,289	3,419	4,369	3,963

' This column is also used by a qualifying widow(er).

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

If CT AGI is ** More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	If CT AGI is ** More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	If CT AGI is ** More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$84,000						**$87,000**						**$90,000**					
84,000	84,050	4,291	3,421	4,371	3,965	87,000	87,050	4,476	3,556	4,536	4,162	90,000	90,050	4,641	3,691	4,701	4,327
84,050	84,100	4,294	3,423	4,374	3,968	87,050	87,100	4,479	3,558	4,539	4,165	90,050	90,100	4,644	3,693	4,704	4,330
84,100	84,150	4,297	3,426	4,377	3,971	87,100	87,150	4,482	3,561	4,542	4,168	90,100	90,150	4,647	3,696	4,707	4,333
84,150	84,200	4,300	3,428	4,380	3,974	87,150	87,200	4,485	3,563	4,545	4,171	90,150	90,200	4,650	3,698	4,710	4,336
84,200	84,250	4,302	3,430	4,382	3,976	87,200	87,250	4,487	3,565	4,547	4,173	90,200	90,250	4,652	3,700	4,712	4,338
84,250	84,300	4,305	3,432	4,385	3,979	87,250	87,300	4,490	3,567	4,550	4,176	90,250	90,300	4,655	3,702	4,715	4,341
84,300	84,350	4,308	3,435	4,388	3,982	87,300	87,350	4,493	3,570	4,553	4,179	90,300	90,350	4,658	3,705	4,718	4,344
84,350	84,400	4,311	3,437	4,391	3,985	87,350	87,400	4,496	3,572	4,556	4,182	90,350	90,400	4,661	3,707	4,721	4,347
84,400	84,450	4,313	3,439	4,393	3,987	87,400	87,450	4,498	3,574	4,558	4,184	90,400	90,450	4,663	3,709	4,723	4,349
84,450	84,500	4,316	3,441	4,396	3,990	87,450	87,500	4,501	3,576	4,561	4,187	90,450	90,500	4,666	3,711	4,726	4,352
84,500	84,550	4,319	3,444	4,399	3,993	87,500	87,550	4,504	3,579	4,564	4,190	90,500	90,550	4,669	3,714	4,729	4,387
84,550	84,600	4,322	3,446	4,402	3,996	87,550	87,600	4,507	3,581	4,567	4,193	90,550	90,600	4,672	3,716	4,732	4,390
84,600	84,650	4,324	3,448	4,404	3,998	87,600	87,650	4,509	3,583	4,569	4,195	90,600	90,650	4,674	3,718	4,734	4,392
84,650	84,700	4,327	3,450	4,407	4,001	87,650	87,700	4,512	3,585	4,572	4,198	90,650	90,700	4,677	3,720	4,737	4,395
84,700	84,750	4,330	3,453	4,410	4,004	87,700	87,750	4,515	3,588	4,575	4,201	90,700	90,750	4,680	3,723	4,740	4,398
84,750	84,800	4,333	3,455	4,413	4,007	87,750	87,800	4,518	3,590	4,578	4,204	90,750	90,800	4,683	3,725	4,743	4,401
84,800	84,850	4,335	3,457	4,415	4,009	87,800	87,850	4,520	3,592	4,580	4,206	90,800	90,850	4,685	3,727	4,745	4,403
84,850	84,900	4,338	3,459	4,418	4,012	87,850	87,900	4,523	3,594	4,583	4,209	90,850	90,900	4,688	3,729	4,748	4,406
84,900	84,950	4,341	3,462	4,421	4,015	87,900	87,950	4,526	3,597	4,586	4,212	90,900	90,950	4,691	3,732	4,751	4,409
84,950	85,000	4,344	3,464	4,424	4,018	87,950	88,000	4,529	3,599	4,589	4,215	90,950	91,000	4,694	3,734	4,754	4,412
$85,000						**$88,000**						**$91,000**					
85,000	85,050	4,346	3,466	4,426	4,020	88,000	88,050	4,531	3,601	4,591	4,217	91,000	91,050	4,696	3,736	4,756	4,414
85,050	85,100	4,349	3,468	4,429	4,023	88,050	88,100	4,534	3,603	4,594	4,220	91,050	91,100	4,699	3,738	4,759	4,417
85,100	85,150	4,352	3,471	4,432	4,026	88,100	88,150	4,537	3,606	4,597	4,223	91,100	91,150	4,702	3,741	4,762	4,420
85,150	85,200	4,355	3,473	4,435	4,029	88,150	88,200	4,540	3,608	4,600	4,226	91,150	91,200	4,705	3,743	4,765	4,423
85,200	85,250	4,357	3,475	4,437	4,031	88,200	88,250	4,542	3,610	4,602	4,228	91,200	91,250	4,707	3,745	4,767	4,425
85,250	85,300	4,360	3,477	4,440	4,034	88,250	88,300	4,545	3,612	4,605	4,231	91,250	91,300	4,710	3,747	4,770	4,428
85,300	85,350	4,363	3,480	4,443	4,037	88,300	88,350	4,548	3,615	4,608	4,234	91,300	91,350	4,713	3,750	4,773	4,431
85,350	85,400	4,366	3,482	4,446	4,040	88,350	88,400	4,551	3,617	4,611	4,237	91,350	91,400	4,716	3,752	4,776	4,434
85,400	85,450	4,368	3,484	4,448	4,042	88,400	88,450	4,553	3,619	4,613	4,239	91,400	91,450	4,718	3,754	4,778	4,436
85,450	85,500	4,371	3,486	4,451	4,045	88,450	88,500	4,556	3,621	4,616	4,242	91,450	91,500	4,721	3,756	4,781	4,439
85,500	85,550	4,374	3,489	4,454	4,048	88,500	88,550	4,559	3,624	4,619	4,245	91,500	91,550	4,744	3,759	4,784	4,442
85,550	85,600	4,377	3,491	4,457	4,051	88,550	88,600	4,562	3,626	4,622	4,248	91,550	91,600	4,747	3,761	4,787	4,445
85,600	85,650	4,379	3,493	4,459	4,053	88,600	88,650	4,564	3,628	4,624	4,250	91,600	91,650	4,749	3,763	4,789	4,447
85,650	85,700	4,382	3,495	4,462	4,056	88,650	88,700	4,567	3,630	4,627	4,253	91,650	91,700	4,752	3,765	4,792	4,450
85,700	85,750	4,385	3,498	4,465	4,059	88,700	88,750	4,570	3,633	4,630	4,256	91,700	91,750	4,755	3,768	4,795	4,453
85,750	85,800	4,388	3,500	4,468	4,062	88,750	88,800	4,573	3,635	4,633	4,259	91,750	91,800	4,758	3,770	4,798	4,456
85,800	85,850	4,390	3,502	4,470	4,064	88,800	88,850	4,575	3,637	4,635	4,261	91,800	91,850	4,760	3,772	4,800	4,458
85,850	85,900	4,393	3,504	4,473	4,067	88,850	88,900	4,578	3,639	4,638	4,264	91,850	91,900	4,763	3,774	4,803	4,461
85,900	85,950	4,396	3,507	4,476	4,070	88,900	88,950	4,581	3,642	4,641	4,267	91,900	91,950	4,766	3,777	4,806	4,464
85,950	86,000	4,399	3,509	4,479	4,073	88,950	89,000	4,584	3,644	4,644	4,270	91,950	92,000	4,769	3,779	4,809	4,467
$86,000						**$89,000**						**$92,000**					
86,000	86,050	4,401	3,511	4,481	4,075	89,000	89,050	4,586	3,646	4,646	4,272	92,000	92,050	4,771	3,781	4,811	4,469
86,050	86,100	4,404	3,513	4,484	4,078	89,050	89,100	4,589	3,648	4,649	4,275	92,050	92,100	4,774	3,783	4,814	4,472
86,100	86,150	4,407	3,516	4,487	4,081	89,100	89,150	4,592	3,651	4,652	4,278	92,100	92,150	4,777	3,786	4,817	4,475
86,150	86,200	4,410	3,518	4,490	4,084	89,150	89,200	4,595	3,653	4,655	4,281	92,150	92,200	4,780	3,788	4,820	4,478
86,200	86,250	4,412	3,520	4,492	4,086	89,200	89,250	4,597	3,655	4,657	4,283	92,200	92,250	4,782	3,790	4,822	4,480
86,250	86,300	4,415	3,522	4,495	4,089	89,250	89,300	4,600	3,657	4,660	4,286	92,250	92,300	4,785	3,792	4,825	4,483
86,300	86,350	4,418	3,525	4,498	4,092	89,300	89,350	4,603	3,660	4,663	4,289	92,300	92,350	4,788	3,795	4,828	4,486
86,350	86,400	4,421	3,527	4,501	4,095	89,350	89,400	4,606	3,662	4,666	4,292	92,350	92,400	4,791	3,797	4,831	4,489
86,400	86,450	4,423	3,529	4,503	4,097	89,400	89,450	4,608	3,664	4,668	4,294	92,400	92,450	4,793	3,799	4,833	4,491
86,450	86,500	4,426	3,531	4,506	4,100	89,450	89,500	4,611	3,666	4,671	4,297	92,450	92,500	4,796	3,801	4,836	4,494
86,500	86,550	4,449	3,534	4,509	4,135	89,500	89,550	4,614	3,669	4,674	4,300	92,500	92,550	4,799	3,804	4,839	4,497
86,550	86,600	4,452	3,536	4,512	4,138	89,550	89,600	4,617	3,671	4,677	4,303	92,550	92,600	4,802	3,806	4,842	4,500
86,600	86,650	4,454	3,538	4,514	4,140	89,600	89,650	4,619	3,673	4,679	4,305	92,600	92,650	4,804	3,808	4,844	4,502
86,650	86,700	4,457	3,540	4,517	4,143	89,650	89,700	4,622	3,675	4,682	4,308	92,650	92,700	4,807	3,810	4,847	4,505
86,700	86,750	4,460	3,543	4,520	4,146	89,700	89,750	4,625	3,678	4,685	4,311	92,700	92,750	4,810	3,813	4,850	4,508
86,750	86,800	4,463	3,545	4,523	4,149	89,750	89,800	4,628	3,680	4,688	4,314	92,750	92,800	4,813	3,815	4,853	4,511
86,800	86,850	4,465	3,547	4,525	4,151	89,800	89,850	4,630	3,682	4,690	4,316	92,800	92,850	4,815	3,817	4,855	4,513
86,850	86,900	4,468	3,549	4,528	4,154	89,850	89,900	4,633	3,684	4,693	4,319	92,850	92,900	4,818	3,819	4,858	4,516
86,900	86,950	4,471	3,552	4,531	4,157	89,900	89,950	4,636	3,687	4,696	4,322	92,900	92,950	4,821	3,822	4,861	4,519
86,950	87,000	4,474	3,554	4,534	4,160	89,950	90,000	4,639	3,689	4,699	4,325	92,950	93,000	4,824	3,824	4,864	4,522

* This column is also used by a qualifying widow(er).

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

2011 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AN CREDITS ARE INCLUDED

Left column

If CT AGI is ** More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$93,000					
93,000	93,050	4,826	3,826	4,866	4,524
93,050	93,100	4,829	3,828	4,869	4,527
93,100	93,150	4,832	3,831	4,872	4,530
93,150	93,200	4,835	3,833	4,875	4,533
93,200	93,250	4,837	3,835	4,877	4,535
93,250	93,300	4,840	3,837	4,880	4,538
93,300	93,350	4,843	3,840	4,883	4,541
93,350	93,400	4,846	3,842	4,886	4,544
93,400	93,450	4,848	3,844	4,888	4,546
93,450	93,500	4,851	3,846	4,891	4,549
93,500	93,550	4,854	3,849	4,894	4,552
93,550	93,600	4,857	3,851	4,897	4,555
93,600	93,650	4,859	3,853	4,899	4,557
93,650	93,700	4,862	3,855	4,902	4,560
93,700	93,750	4,865	3,858	4,905	4,563
93,750	93,800	4,868	3,860	4,908	4,566
93,800	93,850	4,870	3,862	4,910	4,568
93,850	93,900	4,873	3,864	4,913	4,571
93,900	93,950	4,876	3,867	4,916	4,574
93,950	94,000	4,879	3,869	4,919	4,577
$94,000					
94,000	94,050	4,881	3,871	4,921	4,579
94,050	94,100	4,884	3,873	4,924	4,582
94,100	94,150	4,887	3,876	4,927	4,585
94,150	94,200	4,890	3,878	4,930	4,588
94,200	94,250	4,892	3,880	4,932	4,590
94,250	94,300	4,895	3,882	4,935	4,593
94,300	94,350	4,898	3,885	4,938	4,596
94,350	94,400	4,901	3,887	4,941	4,599
94,400	94,450	4,903	3,889	4,943	4,601
94,450	94,500	4,906	3,891	4,946	4,604
94,500	94,550	4,909	3,894	4,949	4,639
94,550	94,600	4,912	3,896	4,952	4,642
94,600	94,650	4,914	3,898	4,954	4,644
94,650	94,700	4,917	3,900	4,957	4,647
94,700	94,750	4,920	3,903	4,960	4,650
94,750	94,800	4,923	3,905	4,963	4,653
94,800	94,850	4,925	3,907	4,965	4,655
94,850	94,900	4,928	3,909	4,968	4,658
94,900	94,950	4,931	3,912	4,971	4,661
94,950	95,000	4,934	3,914	4,974	4,664
$95,000					
95,000	95,050	4,936	3,916	4,976	4,666
95,050	95,100	4,939	3,918	4,979	4,669
95,100	95,150	4,942	3,921	4,982	4,672
95,150	95,200	4,945	3,923	4,985	4,675
95,200	95,250	4,947	3,925	4,987	4,677
95,250	95,300	4,950	3,927	4,990	4,680
95,300	95,350	4,953	3,930	4,993	4,683
95,350	95,400	4,956	3,932	4,996	4,686
95,400	95,450	4,958	3,934	4,998	4,688
95,450	95,500	4,961	3,936	5,001	4,691
95,500	95,550	4,964	3,939	5,004	4,694
95,550	95,600	4,967	3,941	5,007	4,697
95,600	95,650	4,969	3,943	5,009	4,699
95,650	95,700	4,972	3,945	5,012	4,702
95,700	95,750	4,975	3,948	5,015	4,705
95,750	95,800	4,978	3,950	5,018	4,708
95,800	95,850	4,980	3,952	5,020	4,710
95,850	95,900	4,983	3,954	5,023	4,713
95,900	95,950	4,986	3,957	5,026	4,716
95,950	96,000	4,989	3,959	5,029	4,719

Middle column

If CT AGI is ** More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$96,000					
96,000	96,050	4,991	4,005	5,031	4,721
96,050	96,100	4,994	4,007	5,034	4,724
96,100	96,150	4,997	4,010	5,037	4,727
96,150	96,200	5,000	4,012	5,040	4,730
96,200	96,250	5,002	4,014	5,042	4,732
96,250	96,300	5,005	4,017	5,045	4,735
96,300	96,350	5,008	4,019	5,048	4,738
96,350	96,400	5,011	4,021	5,051	4,741
96,400	96,450	5,013	4,023	5,053	4,743
96,450	96,500	5,016	4,026	5,056	4,746
96,500	96,550	5,039	4,072	5,059	4,749
96,550	96,600	5,042	4,074	5,062	4,752
96,600	96,650	5,044	4,077	5,064	4,754
96,650	96,700	5,047	4,079	5,067	4,757
96,700	96,750	5,050	4,081	5,070	4,760
96,750	96,800	5,053	4,084	5,073	4,763
96,800	96,850	5,055	4,086	5,075	4,765
96,850	96,900	5,058	4,088	5,078	4,768
96,900	96,950	5,061	4,091	5,081	4,771
96,950	97,000	5,064	4,093	5,084	4,774
$97,000					
97,000	97,050	5,066	4,140	5,086	4,776
97,050	97,100	5,069	4,142	5,089	4,779
97,100	97,150	5,072	4,144	5,092	4,782
97,150	97,200	5,075	4,147	5,095	4,785
97,200	97,250	5,077	4,149	5,097	4,787
97,250	97,300	5,080	4,151	5,100	4,790
97,300	97,350	5,083	4,154	5,103	4,793
97,350	97,400	5,086	4,156	5,106	4,796
97,400	97,450	5,088	4,158	5,108	4,798
97,450	97,500	5,091	4,161	5,111	4,801
97,500	97,550	5,094	4,208	5,114	4,804
97,550	97,600	5,097	4,210	5,117	4,807
97,600	97,650	5,099	4,212	5,119	4,809
97,650	97,700	5,102	4,215	5,122	4,812
97,700	97,750	5,105	4,217	5,125	4,815
97,750	97,800	5,108	4,219	5,128	4,818
97,800	97,850	5,110	4,222	5,130	4,820
97,850	97,900	5,113	4,224	5,133	4,823
97,900	97,950	5,116	4,226	5,136	4,826
97,950	98,000	5,119	4,229	5,139	4,829
$98,000					
98,000	98,050	5,121	4,276	5,141	4,831
98,050	98,100	5,124	4,279	5,144	4,834
98,100	98,150	5,127	4,281	5,147	4,837
98,150	98,200	5,130	4,283	5,150	4,840
98,200	98,250	5,132	4,286	5,152	4,842
98,250	98,300	5,135	4,288	5,155	4,845
98,300	98,350	5,138	4,290	5,158	4,848
98,350	98,400	5,141	4,293	5,161	4,851
98,400	98,450	5,143	4,295	5,163	4,853
98,450	98,500	5,146	4,298	5,166	4,856
98,500	98,550	5,149	4,345	5,169	4,891
98,550	98,600	5,152	4,348	5,172	4,894
98,600	98,650	5,154	4,350	5,174	4,896
98,650	98,700	5,157	4,352	5,177	4,899
98,700	98,750	5,160	4,355	5,180	4,902
98,750	98,800	5,163	4,357	5,183	4,905
98,800	98,850	5,165	4,360	5,185	4,907
98,850	98,900	5,168	4,362	5,188	4,910
98,900	98,950	5,171	4,364	5,191	4,913
98,950	99,000	5,174	4,367	5,194	4,916

Right column

If CT AGI is ** More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
$99,000					
99,000	99,050	5,176	4,415	5,196	4,918
99,050	99,100	5,179	4,417	5,199	4,921
99,100	99,150	5,182	4,420	5,202	4,924
99,150	99,200	5,185	4,422	5,205	4,927
99,200	99,250	5,187	4,424	5,207	4,929
99,250	99,300	5,190	4,427	5,210	4,932
99,300	99,350	5,193	4,429	5,213	4,935
99,350	99,400	5,196	4,432	5,216	4,938
99,400	99,450	5,198	4,434	5,218	4,940
99,450	99,500	5,201	4,437	5,221	4,943
99,500	99,550	5,204	4,485	5,224	4,946
99,550	99,600	5,207	4,487	5,227	4,949
99,600	99,650	5,209	4,490	5,229	4,951
99,650	99,700	5,212	4,492	5,232	4,954
99,700	99,750	5,215	4,495	5,235	4,957
99,750	99,800	5,218	4,497	5,238	4,960
99,800	99,850	5,220	4,499	5,240	4,962
99,850	99,900	5,223	4,502	5,243	4,965
99,900	99,950	5,226	4,504	5,246	4,968
99,950	100,000	5,229	4,507	5,249	4,971
$100,000					
100,000	100,050	5,232	4,555	5,252	4,973
100,050	100,100	5,235	4,558	5,255	4,976
100,100	100,150	5,238	4,561	5,258	4,979
100,150	100,200	5,241	4,564	5,261	4,982
100,200	100,250	5,244	4,566	5,264	4,984
100,250	100,300	5,247	4,569	5,267	4,987
100,300	100,350	5,250	4,572	5,270	4,990
100,350	100,400	5,253	4,574	5,273	4,993
100,400	100,450	5,256	4,577	5,276	4,995
100,450	100,500	5,259	4,580	5,279	4,998
100,500	100,550	5,262	4,669	5,282	5,001
100,550	100,600	5,265	4,672	5,285	5,004
100,600	100,650	5,268	4,674	5,288	5,006
100,650	100,700	5,271	4,677	5,291	5,009
100,700	100,750	5,274	4,680	5,294	5,012
100,750	100,800	5,277	4,683	5,297	5,015
100,800	100,850	5,280	4,685	5,300	5,017
100,850	100,900	5,283	4,688	5,303	5,020
100,900	100,950	5,286	4,691	5,306	5,023
100,950	101,000	5,289	4,694	5,309	5,026
$101,000					
101,000	101,050	5,292	4,696	5,312	5,028
101,050	101,100	5,295	4,699	5,315	5,031
101,100	101,150	5,298	4,702	5,318	5,034
101,150	101,200	5,301	4,705	5,321	5,037
101,200	101,250	5,304	4,707	5,324	5,039
101,250	101,300	5,307	4,710	5,327	5,042
101,300	101,350	5,310	4,713	5,330	5,045
101,350	101,400	5,313	4,716	5,333	5,048
101,400	101,450	5,316	4,718	5,336	5,050
101,450	101,500	5,319	4,721	5,339	5,053
101,500	101,550	5,342	4,724	5,342	5,056
101,550	101,600	5,345	4,727	5,345	5,059
101,600	101,650	5,348	4,729	5,348	5,061
101,650	101,700	5,351	4,732	5,351	5,064
101,700	101,750	5,354	4,735	5,354	5,067
101,750	101,800	5,357	4,738	5,357	5,070
101,800	101,850	5,360	4,740	5,360	5,072
101,850	101,900	5,363	4,743	5,363	5,075
101,900	101,950	5,366	4,746	5,366	5,078
101,950	102,000	5,369	4,749	5,369	5,081

' This column is also used by a qualifying widow(er).

$102,000 + Use Tax Calculation Schedule

** Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7

Tax Calculation Schedule

1. Enter Connecticut adjusted gross income (AGI) from Form CT-1040NR/PY, Line 7. *	1.	00
2. Enter the exemption from *Table A*, *Exemptions*. If zero, enter "0."	2.	00
3. **Connecticut Taxable Income:** Subtract Line 2 from Line 1. If less than zero, enter "0."	3.	00
4. **Tax Calculation:** See *Table B*, *Tax Calculation*.	4.	00
5. Enter the amount from *Table C*, *3% Phase-Out Add-Back*. If zero, enter "0."	5.	00
6. Enter the amount from *Table D*, *Tax Recapture*. If zero, enter "0."	6.	00
7. **Connecticut Income Tax:** Add Lines 4, 5, and 6.	7.	00
8. Enter the decimal amount from *Table E*, *Personal Tax Credits*. If zero, enter "0."	8. .	
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9.	00
10. **Connecticut Income Tax:** Subtract Line 9 from Line 7. Enter here and on **Form CT-1040NR/PY**, Line 8.	10.	00

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

Table A - Exemptions for 2011 Taxable Year

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

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

Table B - Tax Calculation for 2011 Taxable Year

Use the filing status shown on the front of your return. This is the initial tax calculation of your tax liability. It does not include the personal tax credit, 3% phase-out add-back, or tax recapture.

Single or Filing Separately

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

Less than or equal to:... $ 10,000..............3.00%
More than $10,000, but less than or equal to .... $ 50,000..............$300 plus 5.0% of the excess over $10,000
More than $50,000, but less than or equal to .... $100,000..............$2,300 plus 5.5% of the excess over $50,000
More than $100,000, but less than or equal to .... $200,000..............$5,050 plus 6.0% of the excess over $100,000
More than $200,000, but less than or equal to .... $250,000.............$11,050 plus 6.5% of the excess over $200,000
More than $250,000 ....$14,300 plus 6.7% of the excess over $250,000

Single or Filing Separately Examples:

Line 3 is $13,000, Line 4 is $450			Line 3 is $525,000, Line 4 is $32,725		
$13,000 - $10,000	**=**	**$3,000**	**$525,000 - $250,000**	**= $275,000**	
$3,000 X .05	**=**	**$150**	**$275,000 x .067**	**= $18,425**	
$300 + $150	**=**	**$450**	**$14,300 + $18,425**	**= $32,725**	

Filing Jointly/Qualifying Widow(er)

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

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

Filing Jointly/Qualifying Widow(er) Examples:

Line 3 is $22,500, Line 4 is $725			Line 3 is $1,100,000, Line 4 is **$68,800**		
$22,500 - $20,000	**=**	**$2,500**	**$1,100,000 - $500,000**	**= $600,000**	
$2,500 x .05	**=**	**$125**	**$600,000 x .067**	**= $40,200**	
$600 + $125	**=**	**$725**	**$28,600 + $40,200**	**= $68,800**	

Head of Household

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

Less than or equal to:... $ 16,000..............3.00%
More than $16,000, but less than or equal to .... $ 80,000..............$480 plus 5.0% of the excess over $16,000
More than $80,000, but less than or equal to .... $160,000..............$3,680 plus 5.5% of the excess over $80,000
More than $160,000, but less than or equal to .... $320,000..............$8,080 plus 6.0% of the excess over $160,000
More than $320,000, but less than or equal to .... $400,000..............$17,680 plus 6.5% of the excess over $320,000
More than $400,000 ....$22,880 plus 6.7% of the excess over $400,000

Head of Household Examples:

Line 3 is $20,000, Line 4 is $680			Line 3 is $825,000, Line 4 is $51,355		
$20,000 - $16,000	**=**	**$4,000**	**$825,000 - $400,000**	**= $425,000**	
$4,000 x .05	**=**	**$200**	**$425,000 x .067**	**= $28,475**	
$480 + $200	**=**	**$680**	**$22,880 + $28,475**	**= $51,355**	

Table C - 3% Phase-Out Add-Back

Use your filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI		3% Phase-Out Add-Back	Connecticut AGI		3% Phase-Out Add-Back	Connecticut AGI		3% Phase-Out Add-Back	Connecticut AGI		3% Phase-Out Add-Back
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
$ 0	$ 56,500	$ 0	$ 0	$100,500	$ 0	$ 0	$50,250	$ 0	$ 0	$ 78,500	$ 0
$ 56,500	$ 61,500	$ 20	$100,500	$105,500	$ 40	$50,250	$52,750	$ 20	$ 78,500	$ 82,500	$ 32
$ 61,500	$ 66,500	$ 40	$105,500	$110,500	$ 80	$52,750	$55,250	$ 40	$ 82,500	$ 86,500	$ 64
$ 66,500	$ 71,500	$ 60	$110,500	$115,500	$120	$55,250	$57,750	$ 60	$ 86,500	$ 90,500	$ 96
$ 71,500	$ 76,500	$ 80	$115,500	$120,500	$160	$57,750	$60,250	$ 80	$ 90,500	$ 94,500	$128
$ 76,500	$ 81,500	$100	$120,500	$125,500	$200	$60,250	$62,750	$100	$ 94,500	$ 98,500	$160
$ 81,500	$ 86,500	$120	$125,500	$130,500	$240	$62,750	$65,250	$120	$ 98,500	$102,500	$192
$ 86,500	$ 91,500	$140	$130,500	$135,500	$280	$65,250	$67,750	$140	$102,500	$106,500	$224
$ 91,500	$ 96,500	$160	$135,500	$140,500	$320	$67,750	$70,250	$160	$106,500	$110,500	$256
$ 96,500-	$101,500	$180	$140,500	$145,500	$360	$70,250	$72,750	$180	$110,500	$114,500	$288
$101,500	and up	$200	$145,500	and up	$400	$72,750	and up	$200	$114,500	and up	$320

Table D - Tax Recapture

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

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

Table E - Personal Tax Credits for 2011 Taxable Year

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

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI			Connecticut AGI			Connecticut AGI			Connecticut 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

Index

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Phone	For telephone assistance, call our Taxpayer Services Division at **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); or **860-297-5962** (from anywhere).	**800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2**; or **860-297-4753** (from anywhere).	**Phone**
E-Mail	Send routine tax questions to **drs@po.state.ct.us** (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the **Secure Mailbox** feature by logging into the DRS electronic *TSC*.	Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to **ctforms.drs@po.state.ct.us**	**E-Mail**

Walk-In	Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative.	**Walk-In**

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

All calls are answered at our Customer Service Center in Hartford, not at the field offices.

Federal Tax Information	Statewide Services
For questions about **federal taxes**, visit **www.irs.gov** or call the Internal Revenue Service (IRS) at 800-829-1040. To order **federal tax forms**, call 800-829-3676.	Visit the *ConneCT* website at **www.ct.gov** for information on statewide services and programs.