

# Form CT-1040X

## Amended Connecticut Income Tax Return for Individuals

# 2013

For the year January 1 - December 31, 2013, or other taxable year beginning \_\_\_\_\_, 2013, ending \_\_\_\_\_, \_\_\_\_\_.

<b>Print or type in blue or black ink.</b>	Your first name and middle initial _____	Last name _____	<input type="checkbox"/> Check if deceased	▶	Social Security Number (SSN) ____-____-____		
	If joint return, spouse's first name and middle initial _____	Last name _____	<input type="checkbox"/> Check if deceased		▶	Spouse's Social Security Number ____-____-____	
	Mailing address (number and street), apartment number, PO Box _____					Your telephone number ( ) _____	
	City, town, or post office _____	State _____	ZIP code _____			▶	DRS use only - - 20
	City or town of residence if different from above _____	ZIP code _____					

<b>Filing Status</b>	<b>On original return:</b> <input type="checkbox"/> Single <input type="checkbox"/> Head of household <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/> Married filing separately	Check the box below if you are amending your return as a result of federal or another state's changes to your income tax return or because you filed a timely-amended federal or other state's return. Enter the date of the federal or other state's final determination below. See instructions on Page 4.  <input type="checkbox"/> Federal or state changes    Date:    /    /  You must attach a copy of the IRS audit or other state's results, federal Form 1040X, Form 1045, the other state's amended return, supporting documentation, and proof of the final determination.
	<b>On this return:</b> <input type="checkbox"/> Single <input type="checkbox"/> Head of household <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/> Married filing separately	

		▶ <input type="checkbox"/> Check if filing <b>Form CT-1040CRC</b> , <i>Claim of Right Credit</i>	▶ <input type="checkbox"/> Check if filing <b>Form CT-8379</b> , <i>Nonobligated Spouse Claim</i>	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
<b>Income</b>	1. Federal adjusted gross income from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4	1				00
	2. Additions, if any: See instructions.	2				00
	3. Add Line 1 and Line 2.	3				00
	4. Subtractions, if any: See instructions.	4				00
	5. <b>Connecticut adjusted gross income:</b> Subtract Line 4 from Line 3.	5				00
<b>Residents go to Line 10; Nonresidents and part-year residents go to Line 6.</b>						
<b>Nonresidents and Part-Year Residents Only</b>	6. Enter your income from Connecticut sources from Schedule CT-SI. If less than or equal to zero, enter "0."	6				00
	7. Enter the greater of Line 5 or Line 6. If zero, go to Line 10 and enter "0."	7				00
	8. Income tax from Tax Calculation Schedule: See instructions.	8				00
	9. Divide Line 6 by Line 5. If Line 6 is equal to or greater than Line 5, enter 1.0000.	9	.		.	
<b>Tax</b>	10. Income tax: See instructions.	10				00
	11. Credit for income taxes paid to qualifying jurisdictions: See instructions. <b>Residents and part-year residents only</b>	11				00
	12. Subtract Line 11 from Line 10.	12				00
	13. Connecticut alternative minimum tax from Form CT-6251	13				00
	14. Add Line 12 and Line 13.	14				00
	15. Credit for property tax paid on your primary residence or motor vehicle, or both: <b>Residents only</b> , see instructions.	15				00
	16. Subtract Line 15 from Line 14. If less than or equal to zero, enter "0."	16				00
	17. Total allowable credits from Schedule CT-IT Credit, Part I, Line 11	17				00
	18. <b>Connecticut income tax:</b> Subtract Line 17 from Line 16.	18				00
	19. <b>Individual use tax:</b> See instructions.	19				00
20. <b>Total tax:</b> Add Line 18 and Line 19.	20				00	
<b>Payments</b>	21. Connecticut tax withheld: Enter amount from Line 70.	21				00
	22. All 2013 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments	22				00
	22a. Connecticut earned income tax credit: From Schedule CT-EITC, Line 16. Schedule must be attached. <b>Residents only</b>	22a				00
	23. Amounts paid with original return, plus additional tax paid after it was filed: Do not include penalty and interest.	23				00
	24. Total payments: Add Lines 21, 22, 22a and 23.	24				00
	25. Overpayment, if any, as shown on original return or as previously adjusted.	25				00
26. Subtract Line 25 from Line 24.	26				00	
<b>Refund</b>	27. If Line 26 is greater than Line 20, Column C, enter the amount overpaid.	27				00
<b>Amount You Owe</b>	28. If Line 20, Column C, is greater than Line 26 enter the amount of tax due.	28				00
	29. Interest: Multiply Line 28 by number of months or fraction of a month, then by 1% (.01).	29				00
	30. Amount you owe with this return: Add Line 28 and Line 29.	30				00

**See mailing instructions on reverse. Taxpayers must sign declaration on reverse.**





# Form CT-1040X

# 2013

## Instructions for Amended Connecticut Income Tax Return

**Purpose:** Use this form to amend a previously-filed 2013 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**.

Visit the Department of Revenue Services **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://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.

If you are filing Form CT-1040X due to federal or another state's changes or corrections to your federal or other state's income tax return, you must check the box labeled *Federal or state changes* and enter the date of the final determination on Page 1.

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

<p>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.</p>	<p><b>File Form CT-1040X no later than 90 days after final determination.</b>                  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.</p>
<p>2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.</p>	<p><b>File Form CT-1040X no later than 90 days after final determination.</b>                  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.</p>
<p>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).</p>	<p><b>File Form CT-1040X no later than 90 days after final determination.</b>                  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.</p>
<p>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).</p>	<p><b>File Form CT-1040X no later than 90 days after final determination.</b>                  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.</p>
<p>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.</p>	<p><b>File Form CT-1040X no later than three years after the due date of your return,</b> 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.</p>

### 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 IRC §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**.



## Completing Form CT-1040X

Line numbers on Form CT-1040X may be different from the line numbers on your original return.

**Step 1:** Check the box labeled *Federal or state changes* on Page 1 if you are amending your return because the IRS or federal court changed or corrected your federal income tax return, if tax officials or courts of a qualifying jurisdiction made a change or correction to an income tax return filed with that jurisdiction and for which you claimed a credit in your Connecticut return for taxes paid to that jurisdiction, or because you filed a timely-amended federal or other state's income tax return. Enter the date of the final determination by the IRS or by the other jurisdiction.

**Step 2:** Refer to your original return and identify all the changes that need to be made.

**Step 3:** Find the corresponding line items on Form CT-1040X.

**Step 4:** Complete *Schedules 1, 2, 3, and 4*. Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

**Step 5:** Use Column A to enter the amounts shown on your original or previously-adjusted return.

**Step 6:** Use Column B to enter the net increase or decrease for each line you are changing.

**Step 7:** Explain each change in the space provided on Page 2 of Form CT-1040X.

**Step 8:** Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

### Form CT-1040X Instructions

#### Filing Status

Generally, your filing status must match your federal income tax filing status for the year. However, when one spouse is a Connecticut **resident** or a **nonresident** and the other spouse is a **part-year resident**, each spouse who is required to file a Connecticut income tax return **must** file as married filing separately. When one spouse is a **Connecticut resident** and the other is a **nonresident**, each spouse who is required to file a Connecticut income tax return **must** file as married filing separately, **unless** they file jointly for federal income tax purposes **and** they elect to be treated as if both were Connecticut residents for the entire taxable year. See *Special Rules for Married Individuals* in the instructions to **Form CT-1040** or **Form CT-1040NR/PY**.

**Line 2 and Line 4:** Enter the amount from *Schedule 1*, Line 39, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

#### Lines 6 through 9: Nonresidents and Part-Year Residents

**Only:** Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected **Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources**. **Part-Year Residents:** Also attach a copy of your corrected **Schedule CT-1040AW, Part-Year Resident Income Allocation**.

**Line 8:** Calculate the tax on the amount you entered on Line 7, Column C, using the *2013 Tax Calculation Schedule* on Page 6.

Enter the result on Line 8, Column C.

**Line 10: Residents:** Calculate the tax on the amount you entered on Line 5, Column C, using the *2013 Tax Calculation Schedule* on Page 6. Enter the result in Column C.

**Nonresidents and Part-Year Residents:** Multiply Line 9, Column C, by Line 8, Column C. Enter the result in Column C.

**Line 11: Residents and Part-Year Residents:** Enter the amount from *Schedule 2*, Line 59, in Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

**Line 13:** If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**. Write the word "Amended" across the top and attach it to Form CT-1040X.

**Line 15: Residents:** Enter the amount from *Schedule 3*, Line 68, in Column C. You must attach *Schedule 3* to your return or your credit will be disallowed.

**Nonresidents and Part-Year Residents:** Enter "0" in Column C.

**Line 17:** If changes are being made to your allowable credits, you must complete a corrected **Schedule CT-IT Credit, Income Tax Credit Summary**. Write the word "Amended" across the top and attach it to Form CT-1040X. You must also attach a corrected **Form CT-8801, Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates** if the prior year alternative minimum tax credit is being changed. If you are filing a corrected Form CT-8801, write the word "Amended" across the top and attach it to Form CT-1040X.

**Line 19:** Enter the amount from *Schedule 4*, Line 69, in Column C.

**Line 21:** If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 3, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. **Do not** send W-2 or 1099 forms or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal W-2 and 1099 forms or Schedule CT K-1s, you must complete Supplemental Schedule CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 70h, Column C.

**Line 22a: Connecticut Earned Income Tax Credit:** Complete Schedule CT-EITC, *Connecticut Earned Income Tax Credit*, to calculate your earned income tax credit. Enter the amount from Schedule CT-EITC, Line 16. You must attach a copy of your schedule or the credit will be disallowed.

Only **full-year** residents can claim the Connecticut earned income tax credit (CT EITC). Part-year residents and nonresidents **do not** qualify for the credit.

#### Interest

Interest at 1% per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

#### Schedules 1 Through 4

If you are making corrections to any of these schedules (Modifications to Federal Adjusted Gross Income, Credit for Income Taxes Paid to Qualifying Jurisdictions, Property Tax Credit, and Individual Use Tax), refer to the Form CT-1040 or Form CT-1040NR/PY instruction booklet for line instructions and schedules.

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers.

# Tax Calculation Schedule

Complete Lines 2, 4, 5, 6, and 8, using *Tables A through E*.

1. Enter Connecticut adjusted gross income (AGI) from Form CT-1040X, Line 5, Column C. <b>Nonresidents and part-year residents:</b> Enter income from Form CT-1040X, Line 7, Column C.	1.	00
2. Enter the exemption amount from <i>Table A, Personal Exemptions</i> . If zero, enter "0."	2.	00
3. <b>Connecticut Taxable Income:</b> Subtract Line 2 from Line 1. If less than zero, enter "0."	3.	00
4. <b>Tax Calculation:</b> See <i>Table B, Tax Calculation</i> .	4.	00
5. Enter the phase-out amount from <i>Table C, 3% Tax Rate Phase-Out Add-Back</i> . If zero, enter "0."	5.	00
6. Enter the recapture amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6.	00
7. <b>Connecticut Income Tax:</b> Add Lines 4, 5, and 6.	7.	00
8. Enter the decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0."	8.	.
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9.	00
10. <b>Connecticut Income Tax:</b> Subtract Line 9 from Line 7. Enter here and on Form CT-1040X, Line 10, Column C. <b>Nonresidents and part-year residents:</b> Enter here and on Form CT-1040X, Line 8, Column C.	10.	00

## Table A - Personal Exemptions for 2013 Taxable Year

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2.

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

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

## Table B - Tax Calculation for 2013 Taxable Year

Enter the tax calculation amount on the *Tax Calculation Schedule*, Line 4.

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 personal tax credits, the 3% phase-out or tax recapture.

<h3>Single or Married Filing Separately</h3> <p>If the amount on line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to:..... \$ 10,000..... 3.00%</p> <p>More than \$10,000, but less than or equal to..... \$ 50,000..... \$300 plus 5.0% of the excess over \$10,000</p> <p>More than \$50,000, but less than or equal to..... \$100,000..... \$2,300 plus 5.5% of the excess over \$50,000</p> <p>More than \$100,000, but less than or equal to..... \$200,000..... \$5,050 plus 6.0% of the excess over \$100,000</p> <p>More than \$200,000, but less than or equal to..... \$250,000..... \$11,050 plus 6.5% of the excess over \$200,000</p> <p>More than \$250,000 ..... \$14,300 plus 6.7% of the excess over \$250,000</p>	
<h4>Single or Married Filing Separately Examples:</h4>	
<p>Line 3 is \$13,000, Line 4 is \$450</p> <p><b>\$13,000 - \$10,000 = \$3,000</b></p> <p><b>\$3,000 X .05 = \$150</b></p> <p><b>\$300 + \$150 = \$450</b></p>	<p>Line 3 is \$525,000, Line 4 is \$32,725</p> <p><b>\$525,000 - \$250,000 = \$275,000</b></p> <p><b>\$275,000 x .067 = \$18,425</b></p> <p><b>\$14,300 + \$18,425 = \$32,725</b></p>
<h3>Married Filing Jointly/Qualifying Widow(er)</h3> <p>If the amount on line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to:..... \$ 20,000..... 3.00%</p> <p>More than \$20,000, but less than or equal to..... \$100,000..... \$600 plus 5.0% of the excess over \$20,000</p> <p>More than \$100,000, but less than or equal to..... \$200,000..... \$4,600 plus 5.5% of the excess over \$100,000</p> <p>More than \$200,000, but less than or equal to..... \$400,000..... \$10,100 plus 6.0% of the excess over \$200,000</p> <p>More than \$400,000, but less than or equal to..... \$500,000..... \$22,100 plus 6.5% of the excess over \$400,000</p> <p>More than \$500,000 ..... \$28,600 plus 6.7% of the excess over \$500,000</p>	
<h4>Married Filing Jointly/Qualifying Widow(er) Examples:</h4>	
<p>Line 3 is \$22,500, Line 4 is \$725</p> <p><b>\$22,500 - \$20,000 = \$2,500</b></p> <p><b>\$2,500 x .05 = \$125</b></p> <p><b>\$600 + \$125 = \$725</b></p>	<p>Line 3 is \$1,100,000, Line 4 is <b>\$68,800</b></p> <p><b>\$1,100,000 - \$500,000 = \$600,000</b></p> <p><b>\$600,000 x .067 = \$40,200</b></p> <p><b>\$28,600 + \$40,200 = \$68,800</b></p>
<h3>Head of Household</h3> <p>If the amount on line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to:..... \$ 16,000..... 3.00%</p> <p>More than \$16,000, but less than or equal to..... \$ 80,000..... \$480 plus 5.0% of the excess over \$16,000</p> <p>More than \$80,000, but less than or equal to..... \$160,000..... \$3,680 plus 5.5% of the excess over \$80,000</p> <p>More than \$160,000, but less than or equal to..... \$320,000..... \$8,080 plus 6.0% of the excess over \$160,000</p> <p>More than \$320,000, but less than or equal to..... \$400,000..... \$17,680 plus 6.5% of the excess over \$320,000</p> <p>More than \$400,000 ..... \$22,880 plus 6.7% of the excess over \$400,000</p>	
<h4>Head of Household Examples:</h4>	
<p>Line 3 is \$20,000, Line 4 is \$680</p> <p><b>\$20,000 - \$16,000 = \$4,000</b></p> <p><b>\$4,000 x .05 = \$200</b></p> <p><b>\$480 + \$200 = \$680</b></p>	<p>Line 3 is \$825,000, Line 4 is \$51,355</p> <p><b>\$825,000 - \$400,000 = \$425,000</b></p> <p><b>\$425,000 x .067 = \$28,475</b></p> <p><b>\$22,880 + \$28,475 = \$51,355</b></p>

## Table C - 3% Tax Rate Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5.

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

## Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6.

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



## Table E - Personal Tax Credits for 2013 Taxable Year

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8.

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

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$14,000	\$17,500	<b>.75</b>	\$24,000	\$30,000	<b>.75</b>	\$12,000	\$15,000	<b>.75</b>	\$19,000	\$24,000	<b>.75</b>
\$17,500	\$18,000	<b>.70</b>	\$30,000	\$30,500	<b>.70</b>	\$15,000	\$15,500	<b>.70</b>	\$24,000	\$24,500	<b>.70</b>
\$18,000	\$18,500	<b>.65</b>	\$30,500	\$31,000	<b>.65</b>	\$15,500	\$16,000	<b>.65</b>	\$24,500	\$25,000	<b>.65</b>
\$18,500	\$19,000	<b>.60</b>	\$31,000	\$31,500	<b>.60</b>	\$16,000	\$16,500	<b>.60</b>	\$25,000	\$25,500	<b>.60</b>
\$19,000	\$19,500	<b>.55</b>	\$31,500	\$32,000	<b>.55</b>	\$16,500	\$17,000	<b>.55</b>	\$25,500	\$26,000	<b>.55</b>
\$19,500	\$20,000	<b>.50</b>	\$32,000	\$32,500	<b>.50</b>	\$17,000	\$17,500	<b>.50</b>	\$26,000	\$26,500	<b>.50</b>
\$20,000	\$20,500	<b>.45</b>	\$32,500	\$33,000	<b>.45</b>	\$17,500	\$18,000	<b>.45</b>	\$26,500	\$27,000	<b>.45</b>
\$20,500	\$21,000	<b>.40</b>	\$33,000	\$33,500	<b>.40</b>	\$18,000	\$18,500	<b>.40</b>	\$27,000	\$27,500	<b>.40</b>
\$21,000	\$23,300	<b>.35</b>	\$33,500	\$40,000	<b>.35</b>	\$18,500	\$20,000	<b>.35</b>	\$27,500	\$34,000	<b>.35</b>
\$23,300	\$23,800	<b>.30</b>	\$40,000	\$40,500	<b>.30</b>	\$20,000	\$20,500	<b>.30</b>	\$34,000	\$34,500	<b>.30</b>
\$23,800	\$24,300	<b>.25</b>	\$40,500	\$41,000	<b>.25</b>	\$20,500	\$21,000	<b>.25</b>	\$34,500	\$35,000	<b>.25</b>
\$24,300	\$24,800	<b>.20</b>	\$41,000	\$41,500	<b>.20</b>	\$21,000	\$21,500	<b>.20</b>	\$35,000	\$35,500	<b>.20</b>
\$24,800	\$29,200	<b>.15</b>	\$41,500	\$50,000	<b>.15</b>	\$21,500	\$25,000	<b>.15</b>	\$35,500	\$44,000	<b>.15</b>
\$29,200	\$29,700	<b>.14</b>	\$50,000	\$50,500	<b>.14</b>	\$25,000	\$25,500	<b>.14</b>	\$44,000	\$44,500	<b>.14</b>
\$29,700	\$30,200	<b>.13</b>	\$50,500	\$51,000	<b>.13</b>	\$25,500	\$26,000	<b>.13</b>	\$44,500	\$45,000	<b>.13</b>
\$30,200	\$30,700	<b>.12</b>	\$51,000	\$51,500	<b>.12</b>	\$26,000	\$26,500	<b>.12</b>	\$45,000	\$45,500	<b>.12</b>
\$30,700	\$31,200	<b>.11</b>	\$51,500	\$52,000	<b>.11</b>	\$26,500	\$27,000	<b>.11</b>	\$45,500	\$46,000	<b>.11</b>
\$31,200	\$56,000	<b>.10</b>	\$52,000	\$96,000	<b>.10</b>	\$27,000	\$48,000	<b>.10</b>	\$46,000	\$74,000	<b>.10</b>
\$56,000	\$56,500	<b>.09</b>	\$96,000	\$96,500	<b>.09</b>	\$48,000	\$48,500	<b>.09</b>	\$74,000	\$74,500	<b>.09</b>
\$56,500	\$57,000	<b>.08</b>	\$96,500	\$97,000	<b>.08</b>	\$48,500	\$49,000	<b>.08</b>	\$74,500	\$75,000	<b>.08</b>
\$57,000	\$57,500	<b>.07</b>	\$97,000	\$97,500	<b>.07</b>	\$49,000	\$49,500	<b>.07</b>	\$75,000	\$75,500	<b>.07</b>
\$57,500	\$58,000	<b>.06</b>	\$97,500	\$98,000	<b>.06</b>	\$49,500	\$50,000	<b>.06</b>	\$75,500	\$76,000	<b>.06</b>
\$58,000	\$58,500	<b>.05</b>	\$98,000	\$98,500	<b>.05</b>	\$50,000	\$50,500	<b>.05</b>	\$76,000	\$76,500	<b>.05</b>
\$58,500	\$59,000	<b>.04</b>	\$98,500	\$99,000	<b>.04</b>	\$50,500	\$51,000	<b>.04</b>	\$76,500	\$77,000	<b>.04</b>
\$59,000	\$59,500	<b>.03</b>	\$99,000	\$99,500	<b>.03</b>	\$51,000	\$51,500	<b>.03</b>	\$77,000	\$77,500	<b>.03</b>
\$59,500	\$60,000	<b>.02</b>	\$99,500	\$100,000	<b>.02</b>	\$51,500	\$52,000	<b>.02</b>	\$77,500	\$78,000	<b>.02</b>
\$60,000	\$60,500	<b>.01</b>	\$100,000	\$100,500	<b>.01</b>	\$52,000	\$52,500	<b>.01</b>	\$78,000	\$78,500	<b>.01</b>
\$60,500	and up	<b>.00</b>	\$100,500	and up	<b>.00</b>	\$52,500	and up	<b>.00</b>	\$78,500	and up	<b>.00</b>