

# Form CT-W4P

## Withholding Certificate for Pension or Annuity Payments

2015  
 CT-W4P

Complete this certificate in blue or black ink only.

**Form CT-W4P** allows Connecticut residents who receive pensions or annuities to instruct the payer of the pension or annuity to withhold Connecticut income tax.

### General Instructions

You are **not required** to have Connecticut income tax withheld from your pension or annuity payments. However, you must make estimated Connecticut income tax payments if your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment.

Your required annual payment is the **lesser** of:

- **90%** of the income tax shown on your **2015 Connecticut income tax return**; **or**
- **100%** of the income tax shown on your **2014 Connecticut income tax return** if you filed a **2014** 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 2014 taxable year and you did not file a 2014 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 2014 taxable year and you did not file a 2014 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 2014 taxable year, then you **must** use 90% of the income tax shown on your 2015 Connecticut income tax return as your required annual payment.

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

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

### Where to File

Send this form to the payer of your pension or annuity. Do **not** send this form to the Department of Revenue Services (DRS).

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

### For More Information

Call DRS during business hours, Monday through Friday:

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

TTY, TDD, and Text Telephone **users only** may transmit inquiries anytime by calling 860-297-4911.

### Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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Separate here and mail to the payer of your pension.

Department of Revenue Services  
 State of Connecticut

### Withholding Certificate for Pension or Annuity Payments

**2015 Form CT-W4P**

First name	Middle initial	Last name	Social Security Number
			_ _ _ : _ _
Home address		PO Box	Claim or Identification Number (if any) of your Pension or Annuity Contract
City or town	State	ZIP code	
<b>1. Amount of Connecticut income tax you want withheld from each payment .....1.</b>			<b>.00</b>
<b>Sign Here</b>	Signature		Date

## 2015 Form CT-W4P Estimated Income Tax Worksheet

Use this worksheet if you wish to include all 2015 estimated income in determining withholding amount.

1. Federal adjusted gross income you expect in the 2015 taxable year (from 2015 federal Form 1040ES, 2015 Estimated Tax Worksheet, Line 1).....	1.	
2. Allowable Connecticut modifications: See instructions, below. ....	2.	
3. Connecticut adjusted gross income: Combine Line 1 and Line 2. .... <b>Nonresidents and part-year residents:</b> Enter your Connecticut-sourced income if greater than your Connecticut adjusted gross income.	3.	
4. Connecticut income tax: Complete the <i>Tax Calculation Schedule</i> below. ....	4.	
5. Apportionment factor: Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions on Page 3. ....	5.	•
6. Multiply Line 5 by Line 4. ....	6.	
7. Credit for income taxes paid to qualifying jurisdictions: See instructions on Page 3. ....	7.	
8. Subtract Line 7 from Line 6. ....	8.	
9. Estimated Connecticut alternative minimum tax: See instructions on Page 3. ....	9.	
10. Add Line 8 and Line 9. ....	10.	
11. Estimated allowable credits from Schedule CT-IT Credit. See instructions on Page 3. ....	11.	
12. Total estimated income tax: Subtract Line 11 from Line 10. ....	12.	
13. Connecticut income tax withheld or expected to be withheld during the 2015 taxable year on income <b>other than</b> this pension or annuity.....	13.	
14. Subtract Line 13 from Line 12. If this amount is less than \$1,000, no estimated payment is required. ....	14.	
15. Amount to be withheld from each payment: Divide Line 14 by the number of payments you will receive in 2015. Round to the nearest whole dollar but not less than \$10.....	15.	

### 2015 Tax Calculation Schedule

1a. Enter the amount from Line 3 above.	1a.		00
2a. Enter exemption from <i>Table A - Personal Exemptions</i> , If zero, enter "0."	2a.		00
3a. Connecticut taxable income: Subtract Line 2a from Line 1a. If less than zero, enter "0."	3a.		00
4a. Tax calculation: See <i>Table B - Withholding Tax Calculation</i> .	4a.		00
5a. Enter the amount from <i>Table C - 3% Tax Rate Phase-Out Add Back</i> . If zero, enter "0."	5a.		00
6a. Enter the amount from <i>Table D - Tax Recapture</i> . If zero, enter "0."	6a.		00
7a. Connecticut income tax: Add Line 4a, Line 5a, and Line 6a.	7a.		00
8a. Enter decimal amount from <i>Table E - Personal Tax Credits</i> . If zero, enter "0."	8a.	0.	
9a. Multiply the amount on Line 7a by the decimal amount on Line 8a.	9a.		00
10a. Connecticut Income Tax: Subtract Line 9a from Line 7a. Enter this amount on Line 4 of 2015 Form CT-W4P Estimated Income Tax Worksheet above.	10a.		00

**Caution:** If you expect to owe \$1,000 or more in Connecticut income tax after subtracting Connecticut income tax withheld, you may be required to make estimated payments. Generally, if you do not prepay (through **timely** estimated tax payments or withholding, or both) the lesser of 100% of the income tax shown on your 2014 Connecticut income tax return or 90% of the income tax shown on your 2015 Connecticut income tax return, you may owe interest at the rate of 1% per month or fraction of a month.

### 2015 Form CT-W4P Estimated Income Tax Worksheet Instructions

**Line 1:** Your estimated federal **adjusted gross income**.

**Adjusted gross income** means wages, interest, dividends, alimony received, and all income minus certain adjustments to income such as alimony paid and qualified contributions to an IRA.

**Line 2:** Enter the total of your estimated allowable Connecticut modifications.

**Subtractions** include any items included in federal adjusted gross income that are not taxable under Connecticut law.

**Additions** include items taxable under Connecticut law but not included in federal adjusted gross income.

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

## Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on <b>Form CT-1040</b> or <b>Form CT-1040NR/PY</b> , Line 1.	00
<p>If your filing status is <b>single</b> or <b>married filing separately</b>, is the amount on Line 1 \$50,000 or more?</p> <p><input type="checkbox"/> <b>Yes: Complete</b> this worksheet.</p> <p><input type="checkbox"/> <b>No: Do not complete</b> this worksheet.*</p> <p>If your filing status is <b>married filing jointly, qualifying widow(er) with dependent child</b>, or <b>head of household</b>, is the amount on Line 1 \$60,000 or more?</p> <p><input type="checkbox"/> <b>Yes: Complete</b> this worksheet.</p> <p><input type="checkbox"/> <b>No: Do not complete</b> this worksheet.*</p> <p>* If you answered <b>No</b> to either question, enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the <i>2015 Form CT-W4P Estimated Income Tax Worksheet</i>, Line 2.</p>	
A. Enter the amount you reported on federal Publication 505**, Tax Withholding and Estimated Tax, Worksheet 2-2, 2015 Estimated Tax Worksheet—Line 1, Expected Taxable Social Security and Railroad Retirement Benefits, Line 1. <b>If Line A is zero or less, stop here. Otherwise, go to Line B.</b>	A.
B. Enter the amount you reported on federal Publication 505**, Worksheet 2-2, Line 10. <b>If Line B is zero or less, stop here. Otherwise, go to Line C.</b>	B.
C. Enter the lesser of Line A or Line B.	C.
D. Multiply Line C by 25% (.25).	D.
E. Expected taxable amount of Social Security benefits you reported on federal Publication 505**, Worksheet 2-2, Line 19	E.
F. <b>Social Security Benefit Adjustment:</b> Subtract Line D from Line E. Enter the amount here and as a subtraction on the 2015 Form CT-W4P, Estimated Income Tax Worksheet, Line 2. If Line D is greater than or equal to Line E, enter "0."	F.

\*\* To obtain federal Publication 505, visit the Internal Revenue Service (IRS) website at [www.irs.gov](http://www.irs.gov) or call the IRS at **800-829-3676**.

### Line 2 (continued)

**Social Security Benefit Adjustment:** If you file a federal income tax return as single or married filing separately and you expect your 2015 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2015 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If you will file a federal income tax return as married filing jointly, qualifying widow(er) with dependent child, or head of household and you expect your 2015 federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2015 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* above. Enter the Line F amount as a subtraction on Line 2.

**Military Pensions:** If you are a retired member of the U.S. armed forces or the National Guard, enter as a subtraction 50% of the amount of federally taxable military retirement pay you expect to report on your 2015 federal income tax return.

**Line 3 - Nonresidents and Part-Year Residents:** If your Connecticut-sourced income is **greater than** your Connecticut adjusted gross income, enter your Connecticut-sourced income.

**Line 5 - Nonresidents and Part-Year Residents:** If your Connecticut-sourced income is **greater than or equal to**

your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

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

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

**Line 7 - Resident and Part-Year Residents:** Enter estimated allowable credit for income taxes paid to qualifying jurisdictions. Enter "0" if not applicable. See instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* of Form CT-1040 or Form CT-1040NR/PY.

**Line 9:** If you expect to owe federal alternative minimum tax for the 2015 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.

**Line 11:** Enter estimated allowable Connecticut income tax credit(s). Enter "0" if you are not entitled to a credit. (Credit for a prior year alternative minimum tax is not allowed if you entered an amount on Line 9.) See the instructions for **Schedule CT-IT Credit, Income Tax Credit Summary**.

**Line 15:** Divide the amount on Line 14 by the number of pension or annuity payments you will receive in 2015. Round to nearest whole dollar but not less than \$10. Enter this amount on Line 1 of the certificate on the front of this form.

**Table A - Personal exemptions for 2015 Taxable Year**

Use the filing status you expect to report on your 2015 tax return and your Connecticut AGI (from *Tax Calculation Schedule*, Line 1a) to determine your 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	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$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	\$,00000						

**Table B - Tax Calculation for 2015 Taxable Year**

Use the filing status you expect to report on your 2015 tax return. This initial tax calculation does not include personal tax credits, 3% tax rate phase-out add-back, or tax recapture.

<p><b>Single or Married Filing Separately -</b> If the amount on the <i>Tax Calculation Schedule</i>, Line 3a 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>									
<p align="center"><b>Single or Married Filing Separately Examples:</b></p> <table border="0"> <tr> <td>Line 3a is \$13,000, Line 4a is \$450</td> <td>Line 3a is \$525,000, Line 4a is \$32,725</td> </tr> <tr> <td><b>\$13,000 - \$10,000 = \$3,000</b></td> <td><b>\$525,000 - \$250,000 = \$275,000</b></td> </tr> <tr> <td><b>\$3,000 X .05 = \$150</b></td> <td><b>\$275,000 x .067 = \$18,425</b></td> </tr> <tr> <td><b>\$300 + \$150 = \$450</b></td> <td><b>\$14,300 + \$18,425 = \$32,725</b></td> </tr> </table>		Line 3a is \$13,000, Line 4a is \$450	Line 3a is \$525,000, Line 4a is \$32,725	<b>\$13,000 - \$10,000 = \$3,000</b>	<b>\$525,000 - \$250,000 = \$275,000</b>	<b>\$3,000 X .05 = \$150</b>	<b>\$275,000 x .067 = \$18,425</b>	<b>\$300 + \$150 = \$450</b>	<b>\$14,300 + \$18,425 = \$32,725</b>
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<b>\$300 + \$150 = \$450</b>	<b>\$14,300 + \$18,425 = \$32,725</b>								
<p><b>Married Filing Jointly/Qualifying Widow(er) -</b> If the amount on the <i>Tax Calculation Schedule</i>, Line 3a 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>									
<p align="center"><b>Married Filing Jointly/Qualifying Widow(er) Examples:</b></p> <table border="0"> <tr> <td>Line 3a is \$22,500, Line 4a is \$725</td> <td>Line 3a is \$1,100,000, Line 4a is \$68,800</td> </tr> <tr> <td><b>\$22,500 - \$20,000 = \$2,500</b></td> <td><b>\$1,100,000 - \$500,000 = \$600,000</b></td> </tr> <tr> <td><b>\$2,500 x .05 = \$125</b></td> <td><b>\$600,000 x .067 = \$40,200</b></td> </tr> <tr> <td><b>\$600 + \$125 = \$725</b></td> <td><b>\$28,600 + \$40,200 = \$68,800</b></td> </tr> </table>		Line 3a is \$22,500, Line 4a is \$725	Line 3a is \$1,100,000, Line 4a is \$68,800	<b>\$22,500 - \$20,000 = \$2,500</b>	<b>\$1,100,000 - \$500,000 = \$600,000</b>	<b>\$2,500 x .05 = \$125</b>	<b>\$600,000 x .067 = \$40,200</b>	<b>\$600 + \$125 = \$725</b>	<b>\$28,600 + \$40,200 = \$68,800</b>
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<p><b>Head of Household -</b> If the amount on the <i>Tax Calculation Schedule</i>, Line 3a 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>									
<p align="center"><b>Head of Household Examples:</b></p> <table border="0"> <tr> <td>Line 3a is \$20,000, Line 4a is \$680</td> <td>Line 3a is \$825,000, Line 4a is \$51,355</td> </tr> <tr> <td><b>\$20,000 - \$16,000 = \$4,000</b></td> <td><b>\$825,000 - \$400,000 = \$425,000</b></td> </tr> <tr> <td><b>\$4,000 x .05 = \$200</b></td> <td><b>\$425,000 x .067 = \$28,475</b></td> </tr> <tr> <td><b>\$480 + \$200 = \$680</b></td> <td><b>\$22,880 + \$28,475 = \$51,355</b></td> </tr> </table>		Line 3a is \$20,000, Line 4a is \$680	Line 3a is \$825,000, Line 4a is \$51,355	<b>\$20,000 - \$16,000 = \$4,000</b>	<b>\$825,000 - \$400,000 = \$425,000</b>	<b>\$4,000 x .05 = \$200</b>	<b>\$425,000 x .067 = \$28,475</b>	<b>\$480 + \$200 = \$680</b>	<b>\$22,880 + \$28,475 = \$51,355</b>
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<b>\$480 + \$200 = \$680</b>	<b>\$22,880 + \$28,475 = \$51,355</b>								

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

Use the filing status you expect to report on your 2015 tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your phase-out amount.

Single			Married Filing Jointly or Qualified Widow(er)			Married 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 the filing status you expect to report on your 2015 tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) 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	\$ 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 2015 Taxable Year**

Use the filing status you expect to report on your 2015 tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1a) to determine your 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	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00