# 2018 FORM CT-1040 NR/PY

This booklet contains information and instructions for the following Forms and Schedules:

- Form CT-1040NR/PY
- Schedule CT-SI
- Schedule CT-1040AW
- Schedule CT-PE
- Schedule CT-CHET
- Tax Tables
- Tax Calculation
   Schedule
- Use Tax Information



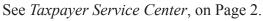
# Connecticut Nonresident and Part-Year Resident Income Tax

**Return Instructions** 

# Important 2018 Connecticut Income Tax Topics:

#### **File Electronically**

File electronically ... it is secure, fast, and free! Visit portal.ct.gov/TSC to electronically file.





#### **Refund Options**

#### **Direct Deposit**

Choose direct deposit for the fastest way to receive your Connecticut income tax refund. Direct deposit is not available for first time Connecticut filers.

See Refund Options, Direct Deposit, on Page 2.

#### **Paper Check**

If you do not elect or qualify for direct deposit, your refund will be issued by paper check. Processing a paper check may increase the time it takes for you to receive your refund.

#### **Protecting Taxpayer Information and Refunds**

Security of taxpayer information and financial transactions is a top priority for DRS to better protect your personal information and assure that refunds are delivered to their rightful owners.

See Protecting Taxpayer Security, on Page 14.

File early to protect your refund from identity thieves.

## **REFUND OPTIONS**

#### **Direct Deposit**

The fastest way to get your refund is to file your return electronically and elect direct deposit. Choosing direct deposit allows the money to go directly into your bank account; it eliminates the possibility of the refund being lost, stolen or returned as undeliverable; and it saves tax dollars by costing the government less.

Make your direct deposit successful by:

- Confirming your account number and routing number with your financial institution and entering them clearly on your tax return;
- Entering the direct deposit information separately for both your federal and state electronically filed returns; and
- Printing your software-prepared paper return only after you have entered the direct deposit information into the program.

Some financial institutions do not allow a joint refund to be deposited into an individual account.

In an effort to reduce fraud, direct deposit is not available to first-time Connecticut income tax filers.

#### **Paper Check**

If you do not elect or qualify for direct deposit, a refund check will be issued and refund processing may be delayed.

DRS recommends that taxpayers, who are not first-time Connecticut income tax filers, choose direct deposit ... the most reliable and fastest way to receive your refund.

## TAXPAYER SERVICE CENTER (TSC)

Most Connecticut taxpayers can electronically file through the DRS electronic Taxpayer Service Center (*TSC-IND*). The *TSC-IND* allows you to:

- File your Connecticut nonresident and part-year resident income tax return, including:
  - Your Schedule CT-PE; and
  - Your Schedule CT-CHET;
- File a Connecticut extension of time to file request; and
- Make online payments of estimated tax or income tax bills.

In addition, the **TSC-IND** has expanded options including the ability to:

- Check the status of your income tax refund;
- View account period details;
- View returns filed in the *TSC*;
- View/cancel scheduled payments made in the *TSC*; and
- View processed payments.



Visit portal.ct.gov/TSC to learn more about free filing options.

#### What's New

#### IRC § 168(k) Bonus Depreciation Modifications

The federal Tax Cuts and Jobs Act of 2017 increased the § 168(k) bonus depreciation percentage from 50 percent to 100 percent for qualified property acquired and placed in service after September 27, 2017, and before January 1, 2023.

Addition modification: For taxable years beginning on or after January 1, 2017, in determining a taxpayer's Connecticut Adjusted Gross Income (AGI), a taxpayer is required to add back any § 168(k) bonus depreciation amount reported for federal income tax purposes for property placed in service after September 27, 2017. This addition modification applies to the extent such amount is deducted in determining the taxpayer's federal AGI for the taxable year.

This addition modification must be made on Form CT-1040, *Schedule 1*, Line 36; Form CT-1040NR/PY, *Schedule 1*, Line 38; or Form CT-1040X, *Schedule 1*, Line 36, for taxable years beginning on or after January 1, 2018.

Taxpayers who reported this deduction on their federal return for taxable year 2017, were required to file amended Connecticut income tax returns to report this amount as an addition modification. DRS published guidance in **OCG-5**, *Office of the Commissioner Guidance Regarding the Treatment of Bonus Depreciation for Connecticut Income Tax Purposes*.

**Subtraction modification:** Where a taxpayer reports the § 168(k) amount as an addition modification on the Connecticut income tax return, the taxpayer will be allowed, in computing his or her Connecticut AGI, to subtract from his or her federal AGI 25% of such § 168(k) amount in each of the four succeeding taxable years.

The subtraction modification is made on Form CT-1040, *Schedule 1*, Line 48a; Form CT-1040NR/PY, *Schedule 1*, Line 50a; or Form CT-1040X, *Schedule 1*, Line 48a.

Taxpayers who were required to amend their 2017 Connecticut income tax return to add back the § 168(k) amount are allowed to deduct 25% of that amount beginning in taxable year 2018.

See OCG -5 for additional information.

This provision affects individuals, partnerships, limited liability companies treated as partnerships for federal income tax purposes, and S corporations.

#### **IRC § 179 Modifications**

The federal Tax Cuts and Jobs Act of 2017 allows a taxpayer to expense the cost of any § 179 property and deduct it on their federal return in the year the property is placed in service.

Addition modification: For taxable years beginning on or after January 1, 2018, in determining a taxpayer's Connecticut AGI, a taxpayer is required to add back 80% of the § 179 amount deducted for federal income tax purposes for the taxable year. This addition modification applies to the extent such amount is deducted in determining the taxpayer's federal AGI for the taxable year.

This addition modification must be made on Form CT-1040, *Schedule 1*, Line 36a; Form CT-1040NR/PY, *Schedule 1*, Line 38a; or Form CT-1040X, *Schedule 1*, Line 36a, for taxable years beginning on or after January 1, 2018.

Where a taxpayer reports the § 179 amount as an addition modification on the Connecticut income tax return, the taxpayer will be allowed, in computing his or her Connecticut AGI, to subtract from his or her federal AGI 25% of such § 179 amount in each of the four succeeding taxable years.

This provision affects individuals, partnerships, limited liability companies treated as partnerships for federal income tax purposes, and S corporations.

#### **Income Tax Exemption for Teacher Pensions**

For taxable years beginning on or after January 1, 2018, in determining a taxpayer's Connecticut AGI, a taxpayer is allowed a subtraction modification of 25% of the income received from the state teacher's retirement system.

This modification applies to the extent such income is properly included in the taxpayer's federal AGI for the taxable year.

#### **Convenience of the Employer Test**

For taxable years beginning on or after January 1, 2019, residents of states with a "convenience of the employer" test will be subject to similar rules for work performed for a Connecticut employer. Generally, in a state that applies this test, wages earned by a nonresident are allocated to the employer's location unless the nonresident works from an out-of-state location due to the necessity of the employer rather than the convenience of the employee.

For example, in determining whether income earned by a New York resident individual telecommuting for a Connecticut employer will be deemed Connecticut-sourced income, Connecticut will apply the New York "convenience of the employer" test.

Similarly, Connecticut residents working from Connecticut for an employer in a state that applies the "convenience of the employer" test will be allowed a credit for taxes paid to such other state on the income deemed to be sourced from such state based on the application of the "convenience of the employer" test.

## **Bioscience Investment Income Subtraction Modification**

For taxable years beginning on or after January 1, 2018, in determining his or her Connecticut AGI, a general partner of a qualified venture capital fund is allowed a deduction for the income generated by investments in eligible Connecticut bioscience businesses.

For purposes of this deduction, a *general partner* is:

- A partner of a general partnership;
- A general partner of a limited partnership that is treated as a partnership for federal income tax purposes; and
- A partner of a limited liability partnership.

It includes a member of a limited liability company that is treated as a partnership for federal income tax purposes if 1) such company is managed by managers and such member is a member-manager of such company, or 2) such company is not managed by managers.

A general partner must use **Schedule CT-BIO**, *Bioscience Worksheet*, to calculate the amount of the subtraction modification. The subtraction modification must be made on Form CT-1040, *Schedule 1*, Line 49, Form CT-1040NR/PY, *Schedule 1*, Line 51, or Form CT-1040X, *Schedule 1*, Line 49, and enter "Bio Science" in the space provided.

This subtraction modification applies to the extent such amount is included in determining the taxpayer's federal AGI for the taxable year.

#### **PE Tax Credit**

For taxable years beginning on or after January 1, 2018, pass-through entities (partnerships, S corporations, limited liability companies that are treated as partnerships or S corporations for federal income tax purposes) that carry on business in Connecticut or have income derived from Connecticut sources will be subject to a Connecticut pass-through entity tax (PE Tax).

If you are a partner or member of a pass-through entity required to pay the PE Tax, you will be allowed a credit (PE Tax Credit) for your share of the PE Tax imposed on the pass-through entity. The amount of the PE Tax Credit is equal to your direct and indirect pro-rata share of the PE Tax paid by the pass-through entity multiplied by 93.01%. You can use the PE Tax Credit against your Connecticut income tax liability. If your credit exceeds your Connecticut income tax liability, the excess will be considered an overpayment, and will be refunded to you without interest. If your PE Tax Credit is not sufficient to offset your Connecticut income tax liability you are required to remit the balance of your tax due.

The PE will report the amount of your credit on **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*. If you are a beneficiary of a trust or estate that is a partner or member of a pass-through entity required to pay the PE Tax, your **Schedule CT-1041 K-1**, *Beneficiary's Share of Certain Connecticut Items*, will report the amount of the PE Tax Credit you are allowed to claim on your Connecticut income tax return. You must complete **Schedule CT-PE**, *Pass-Through Entity Tax Credit*, include the total from Line 1, Schedule CT-PE, on Form CT-1040, Line 20c; Form CT-1040NR/PY, Line 22b; or Form CT-1040X, Line 22c.

If on or before December 31, 2018, you requested any of your 2018 Connecticut income tax estimated payments to be transferred (recharacterized) as 2018 PE Tax estimated payments to one or more pass-through entities of which you are a member, do not include those payments on Form CT-1040, Line 19; Form CT-1040NR/PY, Line 21; Form CT-1040X, Line 22; or Form CT-1041, Line 11.

Resident and part-year resident members are entitled to a credit for taxes paid to another jurisdiction on income from such other jurisdiction from pass-through entities subject to the Connecticut PE Tax, if the tax paid to such other jurisdiction is substantially similar to the PE Tax. To date, DRS has not identified any substantially similar taxes.

Nonresident members whose only Connecticut-sourced income is from a pass-through entity subject to the Connecticut PE Tax may be required to file Connecticut income tax returns if the pass-through entity elects to file a combined return and the PE Tax Credit allocated to the nonresident member does not fully offset such member's Connecticut income tax liability. Schedule CT K-1 will indicate when the pass-through entity elects to file a combined return.

## Penalty for Failure to Disclose Reportable Transactions

For audits of returns on or after January 1, 2018, a 75% penalty will apply for failure to disclose reportable transactions on the Connecticut return that are also required to be disclosed for federal purposes. Additionally, a six-year statute of limitations for assessment applies to returns that fail to disclose a reportable transaction.

#### **Paid Preparers**

If you are a paid tax preparer preparing any Connecticut personal income tax return(s), you are required to comply with certain requirements. You are also required to obtain a tax preparer permit from DRS. See **Special Notice 2017(8)**, New Requirements for Income Tax Preparers and Facilitators of Refund Anticipation Loans or Checks, and **Special Notice 2018(8)**, Permit Requirements for Tax Preparers and Facilitators.

#### **Important Information**

#### Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at **portal.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, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For walk-in assistance, refer to the back cover for a list of DRS offices. 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 Schedules CT K-1 and Schedules CT-1041 K-1 showing a PE Tax Credit allocated to you (if applicable);
- Your Social Security Number (SSN) card, photo identification;
   and
- Your **completed** federal income tax return.

#### **Forms and Publications**

Visit the DRS website at **portal.ct.gov/DRS** to download and print Connecticut tax forms and publications anytime.

#### Connecticut Form 1099-G

If you itemize your deductions for federal income tax purposes and wish to obtain your Connecticut Form 1099-G information, you may do so by visiting **portal.ct.gov/DRS**, select *For Individuals* and select *Get My Form 1099-G*. DRS will not mail paper copies of the Connecticut Form 1099-G.

#### **Avoid Delaying Your Refund**

Follow these tips to avoid errors and to help us process your refund faster:

- ☐ Be sure you have received all your federal Forms W-2, 1099, and Schedules CT K-1 before filing your Connecticut income tax return. Generally, you will receive Forms W-2 and 1099 on or before January 31 and Schedules CT K-1 on or before March 15. If you receive an additional federal Form W-2, 1099, or Schedule CT K-1 after filing your Connecticut income tax return, you may be required to file Form CT-1040X, Amended Connecticut Income Tax Return for Individuals.
- ☐ Most taxpayers qualify to electronically file their Connecticut income tax return. See *Filing the Connecticut Income Tax Return Electronically*, on Page 11.
- ☐ You **must** use blue or black ink only to complete your paper return.
- ☐ Complete and 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.
- ☐ 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. If you do not provide an SSN or ITIN for all taxpayers, DRS can not process your tax return.
- □ **Do not send Forms W-2, Forms 1099, or Schedules CT K-1** with your Connecticut income tax return. Complete Columns A, B, and C of Section 3 of your return and **Schedule CT-PE**, *Pass-Through Entity Tax Credit*, if applicable. DRS will disallow

your Connecticut withholding or PE Tax Credit if you fail to complete all columns or required schedules.

- □ Round all figures to the nearest whole dollar. See *Rounding Off* to *Whole Dollars* on Page 15.
- ☐ 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 tax preparer tax identification number (PTIN) issued by the Internal Revenue Service in the space provided.
- ☐ Check the box next to the deceased taxpayer's SSN, if you are an executor, administrator, or spouse filing a return for a deceased taxpayer.
- ☐ Check the box on the first page of your return if you are filing Form CT-1040CRC, Claim of Right Credit.
- ☐ Check the box on the first page of your return if you are filing Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates.
- ☐ Check the box on the first page of your return if you are filing Form CT-8379, Nonobligated Spouse Claim. See Nonobligated Spouse, on Page 14.
- ☐ If you filed joint estimated tax payments but elect or are required to file separate income tax returns, both you and your spouse must file your income tax returns at the same time. 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 all tax forms with payment. The other address is for refunds and all other tax forms without payment. See *Mailing Addresses for Form CT-1040NR/PY*, on Page 12.
- ☐ Elect direct deposit, by completing Lines 27a through 27c, for the fastest way to receive your refund. This option is **not** available to first-time filers. If you do not elect or qualify for direct deposit, a refund check will be issued, and refund processing may be delayed.
- ☐ If you have additional tax due with your electronically filed income tax return, and you elect not to pay electronically, send your payment with the CT-1040V, Connecticut Electronic Filing Payment Voucher. Do not send a paper copy of your electronically filed return with the payment.
- ☐ If you are filing an estimated income tax payment that is due April 15 using the CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals, and you are filing a CT-1040V, Connecticut Electronic Filing Payment Voucher, to pay any additional tax due, make sure you include the correct payment that corresponds with each form.
- ☐ If you are completing Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates, to calculate interest due or lower or eliminate interest that would otherwise apply on your underpaid estimated Connecticut income tax, make sure you check the appropriate box on Part 1, Reasons For Filing, if applicable.
- ☐ Do not include estimated payments that you recharacterized to a pass-through entity of which you are a member or partner.

#### 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 2018 **and** any of the following is true for the 2018 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 had a PE Tax Credit amount which does not fully offset your Connecticut tax liability;
- 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 8.

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, limited liability companies, 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 2018 taxable year exceeds:

- \$12,000 and you are married filing separately;
- \$15,000 and you are filing single;
- \$19,000 and you are filing head of household; or
- \$24,000 and you are married 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 single individual receives \$15,000 in wage income from Connecticut employment and \$1,000 in federally-exempt interest from California state bonds. The gross income (federal adjusted gross income with any additions to income from Form CT-1040NR/PY, *Schedule 1*, Line 33, Interest on state and local government obligations other than Connecticut) is \$16,000. Therefore, the nonresident must file a Connecticut nonresident income tax return.

#### Relief From Joint Liability

In general, if you and your spouse file a joint income tax return, you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited and 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).

The statute of limitations for requesting innocent spouse relief or separation of liability is two years from the date on which the DRS begins collection activities against you.

For equitable relief requests, the statute of limitations applicable to federal equitable relief requests will be applicable to Connecticut equitable relief requests. This statute of limitations is applicable to all open equitable relief requests.

See **Policy Statement 2016(2)**, *Innocent Spouse Relief, Separation of Liability, and Equitable Relief.* 

#### Title 19 Recipients

If you are a Title 19 recipient, you must file a Connecticut income tax return if you meet the requirements for *Who Must File Form CT-1040NR/PY*, on this page.

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 2018; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2018.

Completing this form authorizes DRS to verify your Title 19 status for 2018 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; 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 a joint Connecticut income tax return if the surviving spouse filed a joint federal income tax return. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2018, 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.

Refund claims for deceased taxpayers should be made as soon as possible during the annual filing period. Under federal law, personal Social Security Numbers are not protected after death and will be disclosed by the Social Security Administration upon request. This is a major cause of fraudulent refund claims filed and paid before the legitimate taxpayer's claim is filed.

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**

If you are a nonresident alien, you must file a Connecticut income tax return if you meet the requirements of *Who Must File Form CT-1040NR/PY*, on Page 6. In determining whether you meet the gross income test, you 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 you are a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income you report on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to your federal adjusted gross income. See Form CT-1040, *Schedule 1*, Line 37, or Form CT-1040NR/PY, *Schedule 1*, Line 39.

If you do not have and are not eligible for a Social Security Number (SSN), you must obtain an Individual Taxpayer Identification Number (ITIN) from the Internal Revenue Service (IRS) and enter it in the space provided for an SSN. You must have applied for and been issued an ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, enter *Applied For* or *NRA* in the SSN field, pay the tax due, and attach a copy of federal Form W-7, Application for IRS Individual Taxpayer Identification Number. 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. DRS cannot process your return until we receive the ITIN.

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.

#### 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.

#### Resident

You are a **resident** for the 2018 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2018 taxable year; or
- You were not domiciled in Connecticut but you maintained a permanent place of abode in Connecticut during the entire 2018 taxable year and spent a total of more than 183 days in Connecticut during the 2018 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 *Special Rules for Married Individuals* on Page 15 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).

#### **Part-Year Resident**

You are a **part-year resident** for the 2018 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2018 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2018 taxable year, you must file Form CT-1040NR/PY.

#### Nonresident

You are a **nonresident** for the 2018 taxable year if you are neither a resident nor a part-year resident for the 2018 taxable year.

If you are a nonresident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2018 taxable year, you must file Form CT-1040NR/PY.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2018 even if your domicile was Connecticut.

#### **Group A**

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2018 taxable year;
- You maintained a permanent place of abode outside of Connecticut for the entire 2018 taxable year; and
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2018 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	v	90	_	Maximum days allowed in
548	Х	90	=	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 2018(15)**, 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 an Executive Order from the President of the United States as areas in which the U.S. Armed Forces are engaging or have engaged in combat. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Spouses of military personnel and civilians supporting the military in a combat zone region who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the 180 day extension.

Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See IP 2018(15).

## **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 7, 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;
- 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 2015(23), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut.
- Certain gains and losses from the sale or disposition of an interest in an entity that owns, directly or indirectly, real property in Connecticut. The term entity means a partnership, limited liability company, or S corporation. See Special Notice 2014(5), 2014 Legislative Changes Affecting the Income Tax on Sale or Disposition of an Interest in an Entity that Owns Property in Connecticut.
- Nonresident business income of a business, trade, profession, or occupation carried on in Connecticut and outside Connecticut. The items of income, gain, loss, and deduction derived from or connected with Connecticut sources are determined by using an apportionment formula. See Special Notice 2017(1), Legislative Changes Regarding Single-Sales Factor Apportionment and Market-Based Sourcing.

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 32.

**Example 1:** Laura, a part-year resident who moved out of Connecticut in June 2018, sold property on the installment basis in April 2018. 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 2018 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, 2018, and moved to Florida. His employer notified him on August 15, 2018, that he would receive a \$1,000 bonus on September 15, 2018. He must accrue the \$1,000 bonus to the portion of 2018 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 2018. 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 2018 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 2018, 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 an Alabama resident from January 1, 2018, until July 31, 2018. She became a Connecticut resident on August 1. While a resident of Alabama, Nikki earned \$10,000 for work performed in that state, but she did not receive payment for that work until September 30, 2018.

Nikki also owned a condominium in Connecticut, which she rented to a third party from January 1 to July 31, 2018. She received payment of the rent for the first four months of the year while she was living in Alabama and she received the remaining payments after she became a Connecticut resident.

Nikki will file a Connecticut part-year resident return for 2018. The \$10,000 of Alabama sourced 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* (not included in this booklet).

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 2018 are references to your taxable year beginning during 2018.

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, 2019. 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 return will be considered timely filed if filed by the next business day.

Your return meets 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. This list is subject to change. See **Policy Statement 2016(4)**, *Designated Private Delivery Services and Designated Types of Service*, for a current list of qualified PDSs.

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 **portal.ct.gov/TSC** to file your extension electronically.

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

- Have requested an extension of time to file your 2018 federal income tax return and you expect to owe no additional Connecticut income tax for the 2018 taxable year after taking into account any Connecticut income tax withheld from your wages, any Connecticut income tax payments you have made, and any Pass-Through Entity Tax Credit (PE Tax Credit); or
- Pay your expected 2018 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 2018 and will 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 received a federal extension of time to file beyond six months, to qualify for the federal foreign earned income exclusion and for the foreign housing exclusion or deduction, you may file your Connecticut return using the federal extension due date. Submit a copy of the approved federal Form 2350, Application for Extension of Time to File U.S. Income Tax Return, by attaching it to the front of your Form CT-1040NR/PY.

#### **Extension of Time to Pay**

You may be eligible for a six-month extension of time to pay the tax due if you can show that paying the tax by the due date will cause undue hardship. You may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-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.

## Filing the Connecticut Income Tax Return Electronically

Most Connecticut taxpayers are able to use the DRS **Taxpayer Service Center** (*TSC*) to file their Connecticut income tax return at **portal.ct.gov**/**TSC**. You may electronically file your Connecticut income tax return through the *TSC* 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, or, if your filing status changed since your last filing, your new filing status is displayed in the drop-down menu. If your new filing status is not displayed in the drop-down menu, visit the DRS website at **portal.ct.gov/DRS** select *For Individuals* and select *E-Services* for information on other e-filing options;
- ☐ You are not filing **Form CT-1040CRC**, *Claim of Right Credit*;
- ☐ You are not filing **Form CT-19IT**, *Title 19 Status Release Form*;
- ☐ You have no more than ten Forms W-2 or 1099 that show Connecticut income tax withheld; and
- ☐ You have no more than ten Schedules CT K-1 and Schedules CT-1041 K-1 showing a PE Tax Credit allocated to you.

Do not send a paper copy of your electronically filed return with the payment. Send only **Form CT-1040V**, *2018 Connecticut Electronic Filing Payment Voucher*, with your payment.

#### Mailing Addresses for Form CT-1040NR/PY

For tax forms with payment enclosed:

Department of Revenue Services PO Box 2969

Hartford CT 06104-2969

For tax forms requesting **refunds or tax forms without payment** enclosed:

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

#### For payments without tax forms:

Department of Revenue Services Processing PO Box 5088 Hartford CT 06102-5088

Write "2018 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check.

#### **Estimated Tax Payments for Tax Year 2019**

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld and any PE Tax Credit is \$1,000 or more, and you expect your Connecticut income tax withheld and any PE Tax Credit to be less than your required annual payment for the 2019 taxable year.

Your required annual payment for the 2019 taxable year is the lesser of:

- 90% of the income tax shown on your 2019 Connecticut income tax return; or
- 100% of the income tax shown on your 2018 Connecticut income tax return if you filed a 2018 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 2018 taxable year and you did not file a 2018 income tax return because you had no Connecticut income tax liability; or
- You were a nonresident or part-year resident with Connecticutsourced income during the 2018 taxable year and you did not file a 2018 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 2018 taxable year, your required annual payment is 90% of the income tax shown on your 2019 Connecticut income tax return.

#### **Annualized Income Installment Method**

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2018(11)**, 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 2019 Connecticut estimated tax using the *TSC*. You may also make your payments by credit card. Visit the DRS website at **portal.ct.gov/TSC** for more information.

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2019 using a paper return. If you made estimated tax payments by mail in 2018, you will automatically receive coupons for the 2019 taxable year in mid-January. They will be preprinted with your name, address, and the last four digits of the SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2018, 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 **portal.ct.gov/DRS**.

To avoid making estimated tax payments, you may request that your employer or payer withhold additional amounts from your wages, pension, or annuity 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 or Form CT-W4P, Withholding Certificate for Pension or Annuity Payments. For help in determining the correct amount of Connecticut income tax to be withheld from your income, see Informational Publication 2019(7), Is My Connecticut Withholding Correct?

#### **Special Rules for Farmers and Fishermen**

If you are a farmer or fisherman (as defined in IRC § 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, 2020, for the 2019 taxable year. The required installment is the lesser of 66 <sup>2</sup>/<sub>3</sub>% of the income tax shown on your 2019 Connecticut income tax return or 100% of the income tax shown on your 2018 Connecticut income tax return.

If you file a 2019 Connecticut income tax return on or before March 1, 2020, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for underpayment of estimated tax.

2019 Estimated Tax Due Dates  Due dates of installments and the amount of required payments for 2019 calendar year taxpayers are:					
April 15, 2019 25% of your required annual payment					
June 15, 2019	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)				
September 15, 2019	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)				
January 15, 2020	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 return will be considered timely-filed if filed by the next business day.

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. 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*.

#### Filing Form CT-2210

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, or if any PE Tax Credit reported to you on Schedule CT K-1, Part III, Line 1, or Schedule CT-1041 K-1, Part IV, Line 1, is not sufficient to cover your tax liability by the installment due date. 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.

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, or if any PE Tax Credit reported to you on Schedule CT K-1, Part III, Line 1, or Schedule CT-1041 K-1, Part IV, Line 1, is not sufficient to cover your tax liability by the installment due date. 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 request a waiver of penalty, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*. Taxpayers may mail Form DRS-PW to the address listed below or fax it to Operations Bureau/Penalty Waiver at 860-297-5727.

Department of Revenue Services Operations Bureau/Penalty Waiver 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. The Commissioner cannot consider a request received more than one year from the date a notice of such penalty was first sent to the taxpayer requesting the waiver. For the taxpayer who self reports the penalty on his or her tax return, the filing date of such return is considered the date on which the taxpayer was notified of such penalty. See **Policy Statement 2018(3)**, *Requests for Waiver of Civil Penalties*.

#### **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, or if any PE Tax Credit reported to you on Schedule CT K-1, Part III, Line 1, or Schedule CT-1041 K-1, Part IV, Line 1, is not sufficient to cover your tax liability by the 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, 2019, or the date on which the underpayment is paid.

If you file a 2018 Connecticut income tax return on or before January 31, 2019, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2019.

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, 2019, if he or she files a 2018 Connecticut income tax return on or before March 1, 2019, and pays in full the amount computed on the return as payable on or before that date.

#### **Refund Information**

There are two ways to get your refund: **Direct Deposit** or **Paper Check**.

The fastest way to get your refund is to file your return electronically and elect direct deposit. Paper return filers may request direct deposit. The direct deposit option is **not** available to first-time Connecticut income tax filers.

For faster service, DRS recommends that taxpayers use direct deposit to a savings or checking account.

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 information or identity verification is required to prevent refund theft.

Anyone who receives a refund but has not filed a Connecticut income tax return must contact DRS immediately. Call the DRS Fraud Unit at **855-842-1441**.

#### **Option 1: Direct Deposit**

To elect direct deposit complete Lines 27a through 27c. See *Line 27: Refund*, on Page 18.

Make your direct deposit successful by:

- Confirming your account number and routing number with your financial institution and entering them clearly on your tax return;
- Entering the direct deposit information separately for both your federal and state electronically filed returns; and
- Printing your software-prepared paper return only after you have entered the direct deposit information into the program.

Some financial institutions do not allow a joint refund to be deposited into an individual account.

DRS reserves the right to send a paper check on any requested refund.

#### **Option 2: Paper Check**

If you do not elect direct deposit, or are a first time filer, a refund check will be issued and refund processing may be delayed.

#### **Refund Status**

Check the status of your refund using the *TSC* by visiting www.ct.gov/myrefund or call 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). You must provide your SSN (and your spouse's if married filing jointly) and the exact amount of the refund 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 two thirds of one percent (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.

#### **Protecting Taxpayer Security**

#### Tax fraud and refund theft are very serious challenges.

DRS is committed to protecting taxpayer identity information and making sure thieves do not steal refunds. DRS continues to increase its anti-fraud efforts in coordination with the IRS, other state tax agencies, and tax preparers.

We still encourage taxpayers to pay electronically and opt for direct deposit of refunds. However, in situations where fraud is more likely, even direct deposit requests may be converted to a paper check.

In other circumstances of suspicious filing, refunds may be delayed while we work with the actual taxpayer to confirm that it is not a fraudulent claim.

We ask for your understanding and patience; we are only doing this to protect you.

Anyone who receives a refund but has not filed their Connecticut return must contact the DRS immediately. Call the DRS Fraud Unit at **855-842-1441**.

#### **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 or the IRS, 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 2018 and who made Connecticut income tax payments (withholding or estimates) or had a PE Tax Credit for the 2018 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2018; and
- There was an overpayment of tax.

If you are a nonobligated spouse, you may claim your share of a joint refund by filing **Form CT-8379**, *Nonobligated Spouse Claim*.

If you are filing a paper Form CT-1040NR/PY, check the box on the front of your return to indicate that you are filing Form CT-8379. Attach Form CT-8379 and all Forms W-2 and 1099, and Schedules CT K-1 and CT-1041 K-1, to the front of your return.

If you are filing Form CT-1040NR/PY electronically, select the Form CT-8379 indicator on your return. Mail the completed Form CT-8379 and all Forms W-2 and 1099, and Schedules CT K-1 and CT-1041 K-1, to the Department of Revenue Services, P.O. Box 5035, Hartford, CT 06102-5035.

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 Credit**

#### **Angel Investor Tax Credit**

The angel investor tax credit is applicable against the income tax and available to investors who meet the requirements of Conn. Gen. Stat. § 12-704d, as amended by Conn. Pub. Acts 17-110 § 1. An angel investor must apply to Connecticut Innovations, Inc. (CII) to reserve the credit and must receive an *Angel Investor Tax Credit* voucher from CII before claiming the credit on the income tax return.

The credit is for a cash investment of not less than \$25,000 in the qualified securities of a Connecticut business by an angel investor. The credit is equal to 25% of such investor's cash investment provided the total tax credits allowed to any one investor shall not exceed \$250,000 and shall be claimed in the taxable year in which the cash investment was made. The credit cannot be used against the withholding tax liability imposed under Conn. Gen. Stat. § 12-707 and cannot exceed the amount of income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year.

Tax credits cannot be reserved for any investments made on or after July 1, 2019. 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.

Effective for taxable years commencing on or after January 1, 2016, the angel investor tax credit may be assigned, transferred, or sold. You must use **Schedule CT-IT Credit** to calculate the amount of the Angel Investor Tax Credit you can claim on your return. If your are claiming the Angel Investor Tax Credit, you must complete Part III of the Schedule CT-IT Credit. Attach Schedule CT-IT Credit to the back of your paper return.

The tax credit 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.

#### **Economic Nexus**

Economic nexus is 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 **Informational Publication 2010(29.1)**, *Q&A on Economic Nexus*.

## **Completing Form CT-1040NR/PY**

Before you begin, gather all your records, including all your federal Forms W-2 and 1099. 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.

#### Filing Status

Check the appropriate box to indicate your filing status.

Generally, your filing status must match your federal income tax filing status for this year. If you are not certain of your filing status for 2018, consult the information in your federal income tax booklet or call the IRS at 800-829-1040.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Special Rules for Married Individuals*, below.

If your filing status is qualifying widow(er) with dependent child on federal Form 1040, do not enter your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN on Form CT-1040NR/PY.

#### **Special Rules for Married Individuals**

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
- Elect to be treated as if both were Connecticut residents for the entire taxable year.

When both spouses are **part-year residents** of Connecticut but do not have the same period of residency, married filing separately is their Connecticut income tax filing status.

When both spouses are **part-year residents** of Connecticut and have the same period of residency, they may choose married filing jointly or married filing separately as their Connecticut income tax filing status.

When both spouses are **nonresidents** of Connecticut but only one has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return. The filing spouse's Connecticut income tax filing status is married filing separately, unless they both elect to file a joint Connecticut income tax return. If an election is made, married filing jointly is their Connecticut income tax filing status.

When one spouse is a nonresident alien and the other is a citizen or resident of the U.S., each spouse who is required to file a Connecticut income tax return must file as married filing separately unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return;
- A married filing joint return is filed for federal income tax purposes; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means that the joint federal adjusted gross income must be used on Form CT-1040NR/PY, Line 1. It also means the spouse who would not otherwise be required to file is now jointly and severally liable for any tax liability associated with the filing of the income tax return. The Connecticut income tax calculated using the joint income must be prorated based on the income of the spouse derived from or connected with sources in Connecticut.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you will have to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040NR/PY, Line 1, your income as recalculated.

#### 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, enter *Applied For* or *NRA* in the SSN field, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed. DRS cannot process your return until we receive the ITIN.

#### **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

#### **Line 1: Federal Adjusted Gross Income**

Enter your federal adjusted gross income from your 2018 federal income tax return. This is the amount reported on federal Form 1040, Line 7.

Nonresident aliens, see *Special Information for Nonresident Aliens*, on Page 7.

#### Line 2: Additions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 40. See *Additions to Federal Adjusted Gross Income*, on Page 20.

#### 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 21.

#### **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 27. 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 married filing separately; \$15,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for married 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:

If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables*, beginning on Page 38 to find your tax.

If your Connecticut adjusted gross income is more than \$102,000 but less than or equal to \$500,000, you may:

- 1. Use the *Income Tax Table* on the DRS website at **portal.ct.gov/DRS** and select *Individuals*;
- 2. Use the Tax Calculation Schedule beginning on Page 48; or
- 3. Use the online *Tax Calculator* found on the DRS website at **portal.ct.gov/DRS** and select *Individuals*.

**Tax Calculation Schedule:** If your Connecticut adjusted gross income is more than \$500,000, visit **portal.ct.gov/DRS** and select *For Individuals* to use the *Income Tax Calculator* or use the *Tax Calculation Schedule* beginning on Page 48. If you calculate your tax manually, using the tax calculator on the DRS website will ensure your tax calculation is correct.

After you have found the calculated tax, enter that amount on Line 8.

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 2018 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 \$1,441 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 \$721 (\$1,441 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, 2018. 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 \$1,441 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 \$1,441 (\$1,441 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. If filing your return electronically, you must keep a copy of the return filed with the qualifying jurisdiction(s) and provide a copy if requested by DRS.

#### 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 2018, 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 Angel Investor Tax Credit (see *Angel Investor Income Tax Credit*, on Page 14) or to claim the credit for a prior year alternative minimum tax from **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts and Estates*.

Do not use Schedule CT-IT Credit to report any PE Tax Credit. If you have any PE Tax Credit, use Schedule CT-PE, Pass-Through Entity Tax Credit.

#### **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 35, then complete and attach *Schedule 3* on Page 4 of Form CT-1040NR/PY. Enter on Line 17 the 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. Failure to report use tax due on Line 17 and include that amount in the total amount due on Line 18 may subject you to a penalty of up to \$5,000, imprisonment for up to 5 years, or both. See *Schedule 3 - Individual Use Tax Line Instructions*, on Page 34.

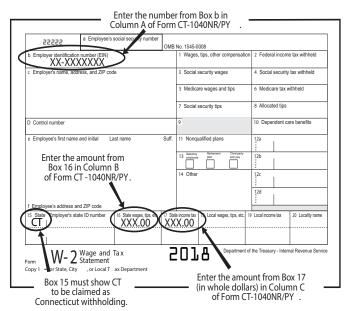
#### Line 18 and Line 19

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 Form W-2 or 1099 where Connecticut income tax was withheld, enter the following on Lines 20a through 20e.



**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.

If you have **more than five** federal Forms W-2 or 1099 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 Line 20f, Column C.

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 Forms W-2 and 1099.** Keep these for your records. DRS may request them at a later date.

When filing Form CT-8379, *Nonobligated Spouse Claim*, attach all Forms W-2 and 1099, and Schedules CT K-1 and CT-1041 K-1.

#### Line 21: All 2018 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. Include any 2018 estimated tax payments made in 2019. **Do not** include any refunds received.

Do not include estimated payments that you recharacterized to a pass-through entity of which you are a member or partner.

#### 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 22a: Claim of Right Credit

If you have claim of right income for federal tax purposes and are claiming the federal claim of right credit on your 2018 federal return, you may also be entitled to a claim of right credit for Connecticut income tax purposes.

If during your 2018 taxable year you had to repay income you included in your Connecticut adjusted gross income for an earlier taxable year, and the amount you repaid is more than \$3,000, you may be able to claim a credit against your Connecticut income tax for your 2018 taxable year. If you are eligible for the Connecticut claim of right credit, complete **Form CT-1040CRC**, *Claim of Right Credit*, to claim a credit equal to the Connecticut income tax you would not have had to pay if the repaid amount had not been included in your Connecticut adjusted gross income in the earlier taxable year.

You are eligible for the Connecticut claim of right credit if you meet all of the following conditions:

- You were a resident, nonresident, or part-year resident individual
  who included income in Connecticut adjusted gross income for
  an earlier taxable year(s) (year(s) of receipt). A trust or estate is
  not eligible to claim relief for Connecticut income tax purposes;
- You were required to repay the income during your 2018 taxable year (year of repayment);
- The amount of the repayment exceeds \$3,000; and
- You determined your federal income tax liability for the year of repayment under IRC § 1341(a)(4) (see Exceptions) or IRC.

If the claim of right credit exceeds the taxpayer's Connecticut income tax liability, the excess is considered an overpayment and will be refunded.

Complete Form CT-1040CRC, Claim of Right Credit, to calculate your claim of right credit. Enter the amount from Form CT-1040CRC, Line 6.

#### Line 22b: Pass-Through Entity Tax Credit

If you are a partner or a member of a PE required to pay the Connecticut PE Tax, or if you are a beneficiary of a trust or estate that is a member of such PE, and you receive a Schedule CT K-1 or a Schedule CT-1041 K-1 reporting an amount of PE Tax Credit, then you must complete **Schedule CT-PE**, Pass-Through Entity Tax *Credit.* Enter the amount from Schedule CT-PE, Line 1.

You must attach a copy of Schedule CT-PE or the credit will be disallowed. Do not send copies of Schedules CT K-1 and CT-1041 K-1, but keep them for your records. DRS may request them at a later date.

#### **Line 23: Total Payments and Refundable Credits**

Add Lines 20, 21, 22, 22a, and 22b and enter the total. This is the total of all Connecticut tax payments and refundable credits.

#### 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 through 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 payments, or both, by any installment due date, or if any PE Tax Credit reported to you on Schedule CT K-1, Part III, Line 1, or Schedule CT-1041 K-1, Part IV, Line 1, is not sufficient to cover your tax liability, your overpayment 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 2019 Estimated Tax**

Enter the amount of your 2018 overpayment that you want applied to your 2019 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2019, 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, 2019, will be applied as of the date of receipt. Your request to apply this amount to your 2019 estimated income tax is irrevocable.

#### Line 26: CHET Contribution from Schedule CT-CHET

Complete and attach Schedule CT-CHET, Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution to contribute all or part of your Connecticut individual income tax overpayment (Line 24) to a CHET 529 College Savings Plan Account(s). Enter the total contributions as reported on Schedule CT-CHET, Line 4. Your contribution is irrevocable.

#### Line 26a: Total Contributions to Designated **Charities**

You may make a contribution on this return only if you are entitled to a refund of an overpayment. 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.

#### Line 27: Refund

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

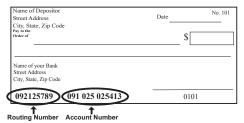
There are two refund options available:

#### **Option 1: Direct Deposit**

Complete Lines 27a, 27b, and 27c to have your refund directly deposited into your checking or savings account. See Refund Information, on Page 13.

This option is **not** available to first-time filers.

Enter your nine-digit bank routing number and your bank account number in Lines 27b and 27c. Your bank routing number is generally 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 characters.



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.

#### **Option 2: Paper Check**

If you do not elect or qualify for direct deposit, a refund check will be issued and refund processing may be delayed.

#### If you wish to receive a paper check, you must complete Line 27.

Your overpayment will be applied in the following order: penalty; tax; interest on such tax; 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 2019 estimated tax; CHET contributions; 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.

#### 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 and Line 22b 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, 2019.

#### **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**

Electronically filing and paying your taxes is easy and accurate. It provides you with confirmation of receipt and reduces the possibility of errors. While some taxpayers may be reluctant to make electronic payments for security reasons, we want to assure you that our electronic funds transfer is safe and secure.

#### Pay Electronically

To make a direct payment visit the *TSC* at **portal.ct.gov/TSC** and follow the prompts or visit **https://drsindtax.ct.gov**. 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 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 to avoid penalty and interest.

If you file electronically but elect to make your payment of tax due with a paper check, you are required to remit your payment with **Form CT-1040V**, 2018 Connecticut Electronic Filing Payment Voucher. **Do not** send a paper copy of your electronically filed return with the payment.

## Pay by Credit Card or Debit Card









You may elect to pay your 2018 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*.

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 "2018 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 and Schedule CT-PE, 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.

#### Taxpayer's Email Address

DRS tax returns have a line for taxpayers to enter their email address. If you provide an email address, DRS may use it to notify you of tax changes and programs. However, DRS will never use email to ask for sensitive information, such as your Social Security Number. If you ever have questions about an email claiming to be from DRS, contact DRS directly.

See Tax Information, on back cover.

#### **Paid Preparer Signature**

Anyone you pay to prepare your return must sign and date it. Paid preparers **must** also enter their Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

#### **Alternative Signature Methods**

DRS conforms to IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Specifically, income tax return preparers may sign original returns, amended returns, or requests for filing extensions by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual tax preparer tax identification number (PTIN), and phone number.

Paid preparers can follow the same procedure with respect to paper Connecticut income tax returns prepared on behalf of their clients. This procedure only applies to preparers' signatures. It does not affect other signature requirements for taxpayers, and does not apply to documents other than tax returns.

#### Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2018 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 2019 tax return. This is April 15, 2020, for most taxpavers.

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*.

#### **Income Tax Fraud**

Income tax fraud has been categorized as a class D felony, which carries a fine of not more than \$5,000 or imprisonment for not more than five years, or both.

#### **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 "2018 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-19IT, Title 19 Status Release;
- Form CT-1127, Application for Extension of Time for Payment of Income Tax;

- Form CT-8379, Nonobligated Spouse Claim; and
- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Attach other required forms and schedules, including Form CT-1040CRC; Supplemental Schedule CT-1040WH; Schedule CT-PE; Schedule CT-CHET; and 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 does not provide return envelopes for mailing completed forms. See *Mailing Addresses for Form CT-1040NR/PY*, on Page 12 for the correct address to use for returns with payments, refunds, or payments only.

#### Recordkeeping

Make copies of your tax return; completed worksheets and schedules; and records of all items appearing on the tax return (such as Forms W-2 and 1099, and Schedules CT K-1, and copies of other states' returns if claiming a credit for taxes paid to a qualifying jurisdiction). 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.

You may also visit **portal.ct.gov/TSC** to view and print copies of your Connecticut income tax returns for the current year and for the two prior years.

#### FORM CT-1040NR/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: 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 35. Do not enter any part of the distribution reported on federal Form 1040, Line 4a; 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 36: 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 on Schedule CT-1041 K-1. If your share of these modifications is an amount greater than zero, enter the amount on Line 36. 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 36 or, if less than zero, on Line 48.

## Line 37: 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 38: Section 168(k) Federal Bonus Depreciation Deduction

Enter 100% of the amount of § 168(k) bonus depreciation reported for federal income tax purposes for this taxable year, provided such amount is deducted in determining the federal AGI for the taxable year.

#### Line 38a: Section 179 Federal Deduction

Enter 80% of the § 179 amount deducted in determining the federal AGI for the taxable year.

#### Line 39: Other

Use Line 39 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.
- 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.
- Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
- 6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes.
- 7. Add back to the extent deductible in determining federal adjusted gross income any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
- 8. 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. Add back the following distributions from an MRA established pursuant to Conn. Gen. Stat. § 32-9zz:
  - 100% of any distribution from such MRA not used to purchase machinery or equipment for use in Connecticut or manufacturing facilities, as defined in Conn. Gen. Stat. § 12-81(72), or for workforce training, development or expansion in Connecticut; and
  - 100% of any return of money remaining in the MRA at the end of the five-year period after such account's creation or organization, including any interest earned.

See Special Notice 2012(6), 2012 Legislative Changes Affecting the Income Tax.

- 10. Add back, to the extent not properly includible in gross income for federal income tax purposes, any compensation required to be recognized under 26 U.S.C. § 457A that is attributable to services performed within Connecticut.
- 11. Also use Line 39 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 33 through 38.

#### **Line 40: Total Additions**

Add Lines 33 through 39 and enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 40.

#### **Subtractions From Federal Adjusted Gross Income**

Enter all amounts as positive numbers.

#### Line 41: 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 41 **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.

**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 42: 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 42 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 43: 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. Your Social Security benefits are fully

exempt from Connecticut income tax if your required filing status is single or married filing separately and the amount reported on Form CT-1040NR/PY, Line 1, is **less than \$50,000**, or married 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 5b.

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 1040 to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet*, on this page and enter the amount from Line F on Line 43. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590-A or federal Publication 915, see **Announcement 2018(7)**, *Taxability of Social Security Benefits for Connecticut Income Tax Purposes*.

You may use the online **Social Security Benefit Adjustment Calculator** found on the DRS website at **portal.ct.gov/DRS** and select *Individuals*.

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 44: Refunds of State and Local Income Taxes**

Enter the amount of taxable refunds of state and local income taxes reported on federal Form 1040, Schedule 1, Line 10. If federal Form 1040, Schedule 1, Line 10 is blank, enter "0."

#### Social Security Benefit Adjustment Worksheet - Line 43

Enter the amount from Form CT-1040NR/PY, Line 1							
If your filing status is <b>single</b> or <b>married filing separately</b> , is the amount on Line 1 \$50,000 or more?							
☐ Yes: Complete this worksheet.							
□ No: <b>Do not complete</b> this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 5b, on Form CT-1040NR/PY, Line 43.							
If your filing status is married filing jointly, qualifying widow(er), or head of household, is the amount on I	Line 1 \$60,000 or more?						
☐ Yes: Complete this worksheet.							
□ No: <b>Do not complete</b> this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 5b, on Form CT-1040NR/PY, Line 43.							
A. Enter the amount reported on your 2018 federal Social Security Benefits Worksheet, Line 1.	A.						
If Line A is zero or less, stop here and enter "0" on Line 43. Otherwise, go to Line B.							
B. Enter the amount reported on your 2018 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2018, 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 2018 federal Social Security Benefits Worksheet, Line 18.	E.						
F. <b>Social Security Benefit Adjustment</b> - Subtract Line D from Line E. Enter the amount here and on Form CT-1040NR/PY, <i>Schedule 1</i> , Line 43. If Line D is greater than or equal to Line E, enter "0."	F.						

## Line 45: 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 2018, 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 43 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 43 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 4b or Line 5b. 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 46: Military Retirement Pay**

Subtract 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 military retirement pay exclusion.

## Line 47: 25% of Connecticut Teacher's Retirement Pay

Subtract 25% of the income received from the Connecticut teacher's retirement system, provided you properly included such income in federal adjusted gross income for federal income tax purposes. You must have received a Form 1099-R from the Connecticut Teachers' Retirement Board to be eligible for the subtraction modification.

## **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 Form CT-1041, *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 36.

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, married filing separately), or

(B) \$10,000 for individuals whose filing status on their Connecticut income tax return is married 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 50a: 25% of Section 168(k) Federal Bonus Depreciation Deduction Added Back in Preceding Year

Enter 25% of the § 168(k) federal deduction that you added back on your Connecticut income tax return in the preceding taxable year.

#### 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.
- 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.
- 11. Subtract contributions made to an MRA established pursuant to Conn. Gen. Stat. § 32-9zz.
  - See Special Notice 2012(6), 2012 Legislative Changes Affecting the Income Tax.
- 12. Subtract 20% of the Cancellation of Debt Income amount that you added to your federal adjusted gross income on either your 2009 or 2010 Form CT-1040, Line 33 or Form CT-1040NR/PY, Line 35. You may subtract 20% of that Cancellation of Debt Income amount on the comparable line of your Connecticut income tax return for the 2018 taxable year.
- 13. Subtract the amount, to the extent included in federal adjusted gross income, of any financial assistance received from the Crumbling Foundations Assistance Fund; paid to or on behalf of the taxpayer under the Collapsing Foundations Credit Enhancements Program; or financial assistance received from a municipality by the taxpayer to repair concrete foundations that have deteriorated due to the presence of pyrrhotite.
- 14. Subtract certain costs incurred by the taxpayer in connection with the donation to another person of human bone marrow, or all or part of a human liver, pancreas, kidney, intestine or lung, for the purpose of organ transplantation. The costs include lost wages, medical expenses, travel expenses, and housing expenses. The subtraction can not exceed \$10,000.
- 15. Subtract the Bioscience Venture Capital amount as calculated on **Schedule CT-BIO**, *Bioscience Worksheet*.

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 *Special Rules for Married Individuals*, on Page 15.

#### **Line 52: Total Subtractions**

Add Lines 41 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 2015(23), 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.

#### 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 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.

Part-Year residents filing Form CT-1040NR/PY electronically should retain copies of all income tax returns filed with qualifying jurisdictions for three years from the date of filing. The forms must be provided to DRS upon request.

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

#### Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet to determine the portion of your Connecticut adjusted gross income 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 1, (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, Schedule 1, 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)).
- 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.

	Schedule 2 Worksheet (Part-Year Reside	ents	s Only)	
Column I Enter on Lines 1 through 30, Column I, the amounts entered on Lines 1 through 30, Column B, respectively, of Schedule CT-1040AW. See	Complete this worksheet to determine the amount of inco- earned during the residency portion of your taxable year a taxed by a qualifying jurisdiction. Complete a separ worksheet for each qualifying jurisdiction if you p income tax to more than one qualifying jurisdiction.	Column I (from Column B, Schedule CT-1040AW)	Column II  Amount Taxable in Qualifying Jurisdiction	
instructions, on Page 32.	1. Wages, salaries, tips, etc.	1		
Column II  For each line, enter that portion of	Taxable interest     Ordinary dividends     Alimony received	3 4		
the amount entered on the same	5. Business income or (loss)	5		
line of Column I you reported on an income tax return filed with (and	6. Capital gain or (loss)	6		
on which income tax was paid to) the qualifying jurisdiction. Enter	7. Other gains or (losses)	7		
only the portion of Connecticut	8. Taxable amounts of IRAs, pensions, and annuities 9. <i>Reserved for future use</i>	9		
modifications, if any, directly related to income sourced in the qualifying jurisdiction.	10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	10		
Enter the amount from Line 30,	11. Farm income or (loss)	11		
Column II, on Form CT-1040NR/PY,	12. Unemployment compensation	12		
Schedule 2, Line 55.	13. Taxable amount of social security benefits	13		
To this amount, add back any item	14. Other income: See instructions.	14		
of loss or deduction and subtract	15. Add lines 1 through 14.	15		
any item of income or gain included in Column II as an item of special	16. Educator Expenses	16		
accrual. Enter the result on Line 55.	17. Certain business expenses of reservists, performing artists, and fee-based government officials	17		
Keep this worksheet with your 2018 tax records. Do not attach	18. Health savings account deduction	18		
to your tax return.	19. Moving expenses for members of the armed forces	19		
	20. Deductible part of self-employment tax	20		
The federal income tax return	21. Self-employed SEP, SIMPLE, and qualified plans	21		
line references are to the federal Form 1040. If no	22. Self-employed health insurance deduction	22		
	23. Penalty on early withdrawal of savings	23		
corresponding line is on the federal Form 1040, do	24. Alimony paid	24		
not enter an amount on this	25. IRA deduction	25		
worksheet.	26. Student loan interest deduction	26		
	27. Reserved for future use	27		
	28. Reserved for future use	28		

#### **Standard Two-letter Codes**

AlabamaAL	KentuckyKY	North Carolina NC
ArizonaAZ	LouisianaLA	North Dakota ND
ArkansasAR	MaineME	Ohio OH
CaliforniaCA	MarylandMD	Oklahoma OK
ColoradoCO	MassachusettsMA	OregonOR
DelawareDE	MichiganMI	Pennsylvania PA
District of Columbia .DC	MinnesotaMN	Rhode Island RI
GeorgiaGA	MississippiMS	South Carolina SC
HawaiiHI	MissouriMO	Tennessee TN
IdahoID	MontanaMT	Utah UT
IllinoisIL	NebraskaNE	VermontVT
IndianaIN	New JerseyNJ	VirginiaVA
IowaIA	New MexicoNM	West Virginia WV
KansasKS	New YorkNY	WisconsinWI

#### Line 55: Non-Connecticut Income

Complete Schedule 2 Worksheet, above, 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

29. Total adjustments - Add Lines 16 through 27.

30. Subtract Line 29 from Line 15.

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**

29

30

To determine the portion of your 2018 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:

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

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 Form W-2 or 1099. 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. Do not enter negative amounts. If zero or less, enter "0".

## 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.

Part-Year residents filing Form CT-1040NR/PY electronically should retain copies of all income tax returns filed with qualifying jurisdictions for three years from the date of filing. The forms must be provided to DRS upon request.

**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, Cit			
Line 55	49,000	00		00
Line 56	.9	800		
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 on Page 28. Report in Schedule CT-SI, Part 2, adjustments directly related to the income items in Part 1.

Certain gains and losses from the sale or disposition of an interest in an **entity** that owns real property in Connecticut must be reported. For purposes of nonresident sourcing of income, "real property in Connecticut" includes real property owned directly or indirectly by an entity. The term *entity* means a partnership, limited liability company, or S corporation. See **Special Notice 2014(5)**, 2014 Legislative Changes Affecting the Income Tax or Sale or Disposition of an Interest in an Entity that Owns Property in Connecticut.

#### **Part-Year Residents**

You **must** first complete Schedule CT-1040AW to determine your income from Connecticut sources. See instructions, on Page 32. 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*. See *Line 14: Other Income*, on Page 31.

**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 Page 28

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 no corresponding line is on the federal Form 1040, do not enter an amount on Schedule CT-SI.

#### Line 1: Wages, Salaries, Tips, Etc.

(federal Form 1040, Line 1)

#### 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.

This includes compensation from non-qualified deferred compensation plans attributable to services performed within Connecticut, including, but not limited to, compensation required to be included in federal gross income under IRC § 457A.

If your wages, salaries, tips, and other compensation were 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 31.

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 2, *Ancillary Activity Test* on Page 9.

#### **Line 2: Taxable Interest**

(federal Form 1040, Line 2b)

#### • 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 *Line 5: Business Income or (Loss)*.

#### **Line 3: Ordinary Dividends**

(federal Form 1040, Line 3b)

#### • 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 *Line 5: Business Income or (Loss)*, below.

#### Line 4: Alimony Received

(federal Form 1040, Schedule 1, 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, Schedule 1, 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 separate 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. 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 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 Fraction: 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 apportionment fraction or an approved alternative method. Schedule CT-1040BA, containing the apportionment fraction 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, Schedule 1, 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 2018. 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 filing separately) on the Connecticut return. Any balance of a 2018 net capital loss (in excess of the amount claimed on the 2018 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, Schedule 1, 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.

Non-capital Transactions From Connecticut Sources: Include non-capital transactions pertaining to property used in connection with a business, trade, profession, or occupation carried on in Connecticut. Also include your share of any non-capital 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 Amounts of IRAs, Pensions, and Annuities

(federal Form 1040, Line 4b)

#### · 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: Reserved for Future Use

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

(federal Form 1040, Schedule 1, 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 fraction (**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 sourced 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, Schedule 1, 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, Schedule 1, 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 5b)

#### · 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, Schedule 1, 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 35. 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.

#### 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 8. 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 through 27

(federal Form 1040, Schedule 1, Lines 23 - 33)

#### · 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 27 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:

 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 Form CT-W4NA, *Employee's Withholding 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 2018, 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:

$$$33,000 \text{ x} \quad \frac{80}{240} = $11,000$$

#### **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 20.

#### 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 8.

Refer to each specific line instruction for Schedule CT-SI, Part 1, on Page 28 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 31. 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 in Column D. No income was earned in Connecticut prior to the move.

Alex also claimed moving expenses for members of the armed forces of \$3,000 on federal Form 1040, Schedule 1, 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. 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

**Schedule CT-1040BA**, *Nonresident Business Apportionment*, 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 are required to allocate or apportion business income.

Page 33

#### 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 made by mail order, telephone, or online 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 general use tax rate is 6.35%. However, the following items are subject to a 7.75% use tax rate:

- Most motor vehicles exceeding \$50,000;
- 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 are subject to a 1% use

tax rate.

Vessels, motors for vessels, and trailers to transport vessels are subject to a 2.99% use tax rate.

Use the *Connecticut Individual Use Tax Worksheet*, on Page 35, to calculate your use tax liability. Keep the worksheet for your records. You must provide the worksheet to DRS upon request. See **Informational Publication 2016(19)**, *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 35 illustrates the use tax due only for various levels of purchases subject to the 6.35% and 7.75% use tax.

#### Line 62

Complete the *Connecticut Individual Use Tax Worksheet*, on Page 35 Enter the totals from Column 7 of each section on Lines 62a, 62b, 62c and 62d. Add the amounts on Lines 62a, 62b, 62c and 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.

You also may be subject to a penalty of up to \$5,000, imprisonment for up to 5 years, or both, for willfully submitting a false return.

#### 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% use tax rate.
- **Section B** for purchases subject to the 6.35% use tax rate.
- Section C for purchases subject to the 7.75% use tax rate.
- Section D for purchases subject to the 2.99% use 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.

## Sample Use Tax Table

Total Purchases Subject to Use Tax	Use Tax 6.35%	Due at: 7.75%	Total Purchases Subject to Use Tax	Use Tax 6.35%	c Due at: 7.75%	Total Purchases Subject to Use Tax	Use Ta: 6.35%	x Due at:   7.75%
\$25	1.59	_	\$1,000	63.50	_	\$3,000	190.50	232.50
50	3.18	_	1,100	69.85	85.25	3,100	196.85	240.25
75	4.76	_	1,200	76.20	93.00	3,200	203.20	248.00
100	6.35	_	1,300	82.55	100.75	3,300	209.55	255.75
150	9.53	_	1,400	88.90	108.50	3,400	215.90	263.50
200	12.70	_	1,500	95.25	116.25	3,500	222.25	271.25
250	15.88	_	1,600	101.60	124.00	3,600	228.60	279.00
300	19.05	_	1,700	107.95	131.75	3,700	234.95	286.75
350	22.23	_	1,800	114.30	139.50	3,800	241.30	294.50
400	25.40	_	1,900	120.65	147.25	3,900	247.65	302.25
450	28.58	_	2,000	127.00	155.00	4,000	254.00	310.00
500	31.75	_	2,100	133.35	162.75	4,100	260.35	317.75
550	34.93	_	2,200	139.70	170.50	4,200	266.70	325.50
600	38.10	_	2,300	146.05	178.25	4,300	273.05	333.25
650	41.28	_	2,400	152.40	186.00	4,400	279.40	341.00
700	44.45	_	2,500	158.75	193.75	4,500	285.75	348.75
750	47.63	_	2,600	165.10	201.50	4,600	292.10	356.50
800	50.80	_	2,700	171.45	209.25	4,700	298.45	364.25
850	53.98	_	2,800	177.80	217.00	4,800	304.80	372.00
900	57.15	_	2,900	184.15	224.75	4,900	311.15	379.75
						5,000	317.50	387.50

#### **Connecticut Individual Use Tax Worksheet**

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

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .01)	Taxes Paid	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

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .0635)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
\		OT 4040NF	VDV Calaadula 2 I	: COb		

Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, Schedule 3, Line 62b.

#### Section C - 7.75% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	
Date of Purchase	Description of Goods	Retailer	Purchase Price	CT Tax Due (Col. 4 X .0775)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)	
Add Column 7	Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, Schedule 3, Line 62c.						

#### Section D - 2.99% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods	Retailer	Purchase Price	CT Tax Due (Col. 4 X .0299)	Taxes Paid	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.						

#### **Amended Returns**

**Purpose:** Use a 2018 Form CT-1040X to amend a previously-filed 2018 Connecticut income tax return for individuals. Visit the DRS **Taxpayer Service Center** (*TSC*) at **portal.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 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.

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12,150	12,200	0	0	1	0	15,150	15,200	1	0	29	0	18,150	18,200	24	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	2	0	29	0	18,200	18,250	24	0	112	0
40.050	40 200	0	0	2	0	45.050	45 200	2	0	20	0	40.050	40.200	25	0	112	0
12,250	12,300	0			0	15,250	15,300	2		29	0	18,250	18,300	25	0	113	0
12,300	12,350	0	0	2	0	15,300	15,350	2	0	30	0	18,300	18,350	25	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	3	0	30	0	18,350	18,400	25	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	3	0	31	0	18,400	18,450	26	0	116	0
12,450	12,500	0	0	4	0	15,450	15,500	4	0	31	0	18,450	18,500	26	0	117	0
42 500	12 550	0	0	4	0	4E E00	4E EE0	4	0	37	٥	40 500	40 EEN	26	0	127	0
12,500	12,550	-				15,500	15,550	4			0	18,500	18,550	26			
12,550	12,600	0	0	4	0	15,550	15,600	4	0	38	0	18,550	18,600	27	0	128	0
12,600	12,650	0	0	5	0	15,600	15,650	5	0	38	0	18,600	18,650	27	0	129	0
12,650	12,700	0	0	5	0	15,650	15,700	5	0	39	0	18,650	18,700	28	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	5	0	39	0	18,700	18,750	28	0	131	0
		0	0	6	0	15 750		6	0	40	0	10 750		20	0	120	0
12,750	12,800	0			-	15,750	15,800	6		40	0	18,750	18,800	28		132	0
12,800	12,850	0	0	6	0	15,800	15,850	6	0	40	0	18,800	18,850	34	0	133	0
12,850	12,900	0	0	7	0	15,850	15,900	7	0	41	0	18,850	18,900	35	0	134	0
12,900	12,950	0	0	7	0	15,900	15,950	7	0	41	0	18,900	18,950	35	0	135	0
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13,000	13,050	-	0		-	16,000	16,050	8		48 40		19,000	19,050	36		137	0
13,050	13,100	0	0	8	0	16,050	16,100	8	0	49	0	19,050	19,100	37	0	138	1
13,100	13,150	0	0	8	0	16,100	16,150	8	0	50	0	19,100	19,150	37	0	139	1
13,150	13,200	0	0	9	0	16,150	16,200	9	0	50	0	19,150	19,200	38	0	140	1
13,200	13,250	0	0	9	0	16,200	16,250	9	0	51	0	19,200	19,250	38	0	141	2
13,250	13,300	0	0	10	0	16,250	16,300	10	0	51	0	19,250	19,300	38	0	142	2
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13,300	13,350	-				16,300	16,350					19,300	19,350				
13,350	13,400	0	0	10	0	16,350	16,400	10	0	53	0	19,350	19,400	46	0	144	3
13,400	13,450	0	0	11	0	16,400	16,450	11	0	53	0	19,400	19,450	46	0	145	3
13,450	13,500	0	0	11	0	16,450	16,500	11	0	54	0	19,450	19,500	47	0	146	4
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13,550	13,600	0	0	12	0	16,550	16,600	12		62	0	19,550	19,600	48	0	148	4
13,600	13,650	0	0	12	0	16,600	16,650	12	0	62	0	19,600	19,650	49	0	149	5
13,650	13,700	0	0	13	0	16,650	16,700	13	0	63	0	19,650	19,700	49	0	150	5
13,700	13,750	0	0	13	0	16,700	16,750	13	0	64	0	19,700	19,750	50	0	151	5
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14,250	14,300	0	0	17	0	17,250	17,300	17	0	79	0	20,250	20,300	63	0	174	10
14,300	14,350	Ö	Ö	17	Ö	17,300	17,350	17	0	80	Ö	20,300	20,350	72	Ö	175	10
14,350	14,400	0	0	18	0	17,350	17,400	18	0	81	0	20,350	20,400	73	0	176	10
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14,500	14,550	0	0	19	0	17,500	17,550	19	0	91	0	20,500	20,550	75	0	192	11
14,550	14,600	0	0	19	0	17,550	17,600	19	0	92	0	20,550	20,600	75	0	193	12
14,600	14,650	0	0	20	0	17,600	17,650	20	0	93	0	20,600	20,650	76	0	194	12
	14,700	0	0	20	0	17,650	17,700	20	0	94	0	20,650	20,700	77	0	195	13
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23,000         23,050         156         0         299         30         26,050         26,050         281         15         573         105         29,000         29,050         426         38         856         195           23,050         23,150         158         0         301         31         26,050         26,150         285         16         575         106         29,150         29,150         426         38         858         196           23,150         23,200         159         0         305         31         26,150         26,500         285         16         578         107         29,100         29,200         432         39         863         198           23,200         23,250         160         0         307         32         26,250         26,500         291         17         582         108         29,200         29,250         435         39         865         199           23,250         23,300         161         0         309         32         26,250         26,300         291         17         584         109         29,250         29,300         437         40         867         200			1 100	J	200	50			202	10	V£ 1	77			747	J,	000	100
23,050         23,100         157         0         301         31         26,050         26,100         283         16         575         106         29,050         29,100         428         38         858         196           23,100         23,150         158         0         303         31         26,150         285         16         578         107         29,100         29,150         430         38         861         197           23,150         23,200         159         0         305         31         26,150         26,200         287         16         580         108         29,150         29,200         432         39         863         198           23,250         23,300         161         0         309         32         26,250         26,300         281         17         584         109         29,250         29,300         437         40         867         200           23,300         23,350         162         0         311         32         26,350         293         17         586         110         29,350         29,350         439         40         870         201           23,350         <			156	n	299	30		•	281	15	573	105			426	38	856	195
23,100         23,150         158         0         303         31         26,100         26,150         285         16         578         107         29,100         29,150         430         38         861         197           23,150         23,200         159         0         305         31         26,150         26,200         287         16         580         108         29,150         29,200         432         39         863         198           23,250         23,300         161         0         309         32         26,250         26,300         291         17         584         109         29,250         29,300         437         40         867         200           23,350         23,350         162         0         311         32         26,350         293         17         586         110         29,350         439         40         877         20           23,350         23,450         163         0         313         33         26,350         26,400         295         18         589         111         29,350         441         40         872         202           23,450         166         0		,											-					
23,150         23,200         159         0         305         31         26,150         26,200         287         16         580         108         29,150         29,200         432         39         863         198           23,200         23,250         160         0         307         32         26,250         26,300         291         17         582         108         29,200         29,250         435         39         865         199           23,250         23,300         161         0         309         32         26,250         26,300         291         17         584         109         29,250         29,300         437         40         867         200           23,300         23,350         162         0         311         32         26,350         26,350         293         17         586         110         29,300         29,350         439         40         870         201           23,450         23,450         163         0         316         33         26,450         26,550         297         18         591         111         29,450         29,450         443         41         876         204							-						-	-				
23,200         23,250         160         0         307         32         26,200         26,250         289         17         582         108         29,200         29,250         435         39         865         199           23,250         23,300         161         0         309         32         26,250         26,300         291         17         584         109         29,250         29,300         437         40         867         200           23,300         23,350         162         0         311         32         26,300         26,350         293         17         586         110         29,300         29,350         439         40         870         201           23,350         23,450         164         0         316         33         26,400         295         18         591         111         29,350         29,400         441         40         872         202           23,450         23,550         165         0         318         34         26,500         299         19         593         112         29,500         29,550         447         41         876         204           23,550         <													-					
23,250         23,300         161         0         309         32         26,250         26,300         291         17         584         109         29,250         29,300         437         40         867         200           23,300         23,350         162         0         311         32         26,300         26,350         293         17         586         110         29,300         29,350         439         40         870         201           23,350         23,400         163         0         313         33         26,350         26,400         295         18         589         111         29,350         29,400         441         40         872         202           23,450         164         0         316         33         26,450         26,500         299         19         593         111         29,400         29,450         443         41         874         203           23,500         23,550         166         0         320         34         26,550         26,550         320         19         602         124         29,500         29,550         447         41         879         205           <													-					
23,300         23,350         162         0         311         32         26,300         26,350         293         17         586         110         29,300         29,350         439         40         870         201           23,350         23,400         163         0         313         33         26,350         26,400         295         18         589         111         29,350         29,400         441         40         872         202           23,400         23,450         164         0         316         33         26,400         26,500         299         19         593         111         29,400         29,450         443         41         874         203           23,500         23,550         166         0         320         34         26,500         26,550         320         19         602         124         29,500         29,550         447         41         879         205           23,550         23,600         167         0         322         34         26,550         26,600         322         19         604         125         29,550         29,600         447         41         879         205		23,300	161	0	309	32	26.250	26,300	291	17	584	109	29.250		437	40	867	200
23,350         23,400         163         0         313         33         26,350         26,400         295         18         589         111         29,350         29,400         441         40         872         202           23,400         23,450         164         0         316         33         26,400         26,450         297         18         591         111         29,400         29,450         443         41         874         203           23,450         23,500         165         0         318         34         26,450         26,500         299         19         593         112         29,450         29,500         445         41         876         204           23,500         23,550         166         0         320         34         26,550         26,600         322         19         602         124         29,500         29,550         447         41         879         205           23,500         23,650         168         0         324         26,550         26,600         322         19         604         125         29,550         29,600         449         42         881         206													-					
23,400         23,450         164         0         316         33         26,400         26,450         297         18         591         111         29,400         29,450         443         41         874         203           23,450         23,500         165         0         318         34         26,450         26,500         299         19         593         112         29,450         29,500         445         41         876         204           23,500         23,550         166         0         320         34         26,550         26,600         322         19         602         124         29,500         29,550         447         41         879         205           23,600         167         0         322         34         26,550         26,600         322         19         604         125         29,550         29,600         447         41         879         205           23,600         23,650         168         0         324         35         26,600         26,550         324         20         606         126         29,600         29,650         452         42         883         207           <													-					
23,450         23,500         165         0         318         34         26,450         26,500         299         19         593         112         29,450         29,500         445         41         876         204           23,500         23,550         166         0         320         34         26,500         26,550         320         19         602         124         29,500         29,550         447         41         879         205           23,550         23,600         167         0         322         34         26,550         26,600         322         19         604         125         29,550         29,600         449         42         881         206           23,650         23,650         168         0         324         35         26,600         26,650         324         20         606         126         29,600         29,650         452         42         883         207           23,650         23,700         169         0         326         35         26,650         26,700         326         20         609         127         29,650         29,700         454         43         885         208													-	-				
23,500         23,550         166         0         320         34         26,500         26,550         320         19         602         124         29,500         29,550         447         41         879         205           23,550         23,600         167         0         322         34         26,550         26,600         322         19         604         125         29,550         29,600         449         42         881         206           23,650         23,650         168         0         324         35         26,600         26,650         324         20         606         126         29,600         29,650         452         42         883         207           23,650         23,700         169         0         326         35         26,650         26,700         326         20         609         127         29,650         29,700         454         43         885         208           23,750         170         0         330         36         26,750         26,800         330         21         613         128         29,750         29,800         458         43         890         210           <		23,500	165	0			26,450						-	-	445	41	876	
23,550       23,600       167       0       322       34       26,550       26,600       322       19       604       125       29,550       29,600       449       42       881       206         23,600       23,650       168       0       324       35       26,600       26,650       324       20       606       126       29,600       29,650       452       42       883       207         23,650       23,700       169       0       326       35       26,650       26,700       326       20       609       127       29,650       29,700       454       43       885       208         23,750       170       0       328       35       26,750       26,800       330       21       611       127       29,700       29,750       456       43       888       209         23,800       171       0       330       36       26,750       26,800       333       21       615       129       29,800       29,800       458       43       890       210         23,800       23,850       172       0       333       36       26,800       26,850       333       21	23,500	23,550	166	0	320	34	26,500	26,550	320	19	602	124	29,500	29,550	447	41	879	205
23,600       23,650       168       0       324       35       26,600       26,650       324       20       606       126       29,600       29,650       452       42       883       207         23,650       23,700       169       0       326       35       26,650       26,700       326       20       609       127       29,650       29,700       454       43       885       208         23,750       23,800       171       0       330       36       26,750       26,800       330       21       613       128       29,750       29,800       458       43       890       210         23,800       23,850       172       0       333       36       26,800       26,850       333       21       615       129       29,800       29,850       460       44       892       211         23,850       23,950       173       0       335       37       26,850       26,950       337       22       617       130       29,850       29,900       462       44       894       212         23,950       24,000       175       0       339       37       26,950       27,000													-			42		
23,700       23,750       170       0       328       35       26,700       26,750       328       20       611       127       29,700       29,750       456       43       888       209         23,750       23,800       171       0       330       36       26,750       26,800       330       21       613       128       29,750       29,800       458       43       890       210         23,850       23,950       172       0       333       36       26,850       26,850       333       21       615       129       29,800       29,850       460       44       892       211         23,950       23,950       174       0       337       37       26,950       26,950       337       22       617       130       29,850       29,900       462       44       894       212         23,950       24,000       175       0       339       37       26,950       27,000       339       22       622       131       29,900       29,950       464       44       897       213         23,950       24,000       175       0       339       37       26,950       27,000			168	0	324	35	26,600	26,650			606	126	29,600	29,650	452			
23,750         23,800         171         0         330         36         26,750         26,800         330         21         613         128         29,750         29,800         458         43         890         210           23,800         23,850         172         0         333         36         26,800         26,850         333         21         615         129         29,800         29,850         460         44         892         211           23,850         23,900         173         0         335         37         26,850         26,900         335         22         617         130         29,850         29,900         462         44         894         212           23,950         24,000         175         0         339         37         26,950         27,000         339         22         622         131         29,900         29,950         464         44         897         213           23,950         24,000         175         0         339         37         26,950         27,000         339         22         622         132         29,950         30,000         466         45         899         214	23,650	23,700					26,650							29,700				208
23,800       23,850       172       0       333       36       26,800       26,850       333       21       615       129       29,800       29,850       460       44       892       211         23,850       23,900       173       0       335       37       26,850       26,900       335       22       617       130       29,850       29,900       462       44       894       212         23,950       24,000       175       0       339       37       26,950       27,000       339       22       622       132       29,950       30,000       466       45       899       214	23,700	23,750	170	0	328	35	26,700	26,750	328	20	611	127	29,700	29,750	456	43	888	209
23,800       23,850       172       0       333       36       26,800       26,850       333       21       615       129       29,800       29,850       460       44       892       211         23,850       23,900       173       0       335       37       26,850       26,900       335       22       617       130       29,850       29,900       462       44       894       212         23,950       24,000       175       0       339       37       26,950       27,000       339       22       622       132       29,950       30,000       466       45       899       214	23.750	23.800	171	0	330	36	26.750	26.800	330	21	613	128	29.750	29.800	458	43	890	210
23,850       23,900       173       0       335       37       26,850       26,900       335       22       617       130       29,850       29,900       462       44       894       212         23,950       24,000       175       0       339       37       26,950       27,000       339       22       622       131       29,900       29,950       464       44       897       213         23,950       24,000       175       0       339       37       26,950       27,000       339       22       622       132       29,950       30,000       466       45       899       214													-					
23,900     23,950     174     0     337     37     26,900     26,950     337     22     620     131     29,900     29,950     464     44     897     213       23,950     24,000     175     0     339     37     26,950     27,000     339     22     622     132     29,950     30,000     466     45     899     214																	894	
			174			37			337		620				464		897	213
* This column is also used by a qualifying widow(er).  Continued on the next page	23,950	24,000	175	0	339	37	26,950	27,000	339	22	622	132	29,950	30,000	466	45	899	214
	* This colu	umn is also	used by a	a qualifyin	g widow(	er).									Cont	inued o	n the ne	xt page

If CT AG	31 is **	And you	ı are					And you				If CT AG	il 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
620	,000					622	,000					626	.000				
30,000	30,050	511	54	946	215	33,000	33,050	802	162	1,216	273	36,000	36.050	1,081	234	1,441	452
30,050	30,100	513	55	948	216	33,050	33,100	804	163	1,218	274	36,050	36,100	1,083	235	1,443	454
30,100	30,150	515	55	951	217	33,100	33,150	807	164	1,221	275	36,100	36,150	1,086	236	1,446	456
30,150	30,200	517	56	953	218	33,150	33,200	809	165	1,223	276	36,150	36,200	1,088	237	1,448	458
30,200	30,250	520	56	955	219	33,200	33,250	811	166	1,225	277	36,200	36,250	1,090	238	1,450	460
1													•				
30,250 30,300	30,300 30,350	522 524	56 57	957 960	220 221	33,250 33,300	33,300 33,350	813 825	167 168	1,227 1,230	278 279	36,250 36,300	36,300 36,350	1,092 1,095	239 240	1,452 1,455	462 464
30,350	30,400	526	57	962	222	33,350	33,400	827	169	1,232	280	36,350	36,400	1,093	241	1,457	466
30,400	30,450	528	58	964	223	33,400	33,450	829	170	1,234	281	36,400	36,450	1,099	242	1,459	469
30,450	30,500	530	58	966	224	33,450	33,500	831	171	1,236	282	36,450	36,500	1,101	243	1,461	471
30,500	30,550	532	69	969	225	33,500	33,550	834	186	1,239	283	36,500	36,550	1,104	244	1,464	473
30,550	30,600	534	69	971	226	33,550	33,600	836	187	1,239	284	36,550	36,600	1,104	245	1,466	475
30,600	30,650	537	70	973	227	33,600	33,650	838	188	1,243	285	36,600	36,650	1,108	246	1,468	477
30,650	30,700	539	70	975	228	33,650	33,700	840	189	1,245	286	36,650	36,700	1,110	247	1,470	479
30,700	30,750	541	71	978	229	33,700	33,750	843	190	1,248	287	36,700	36,750	1,113	248	1,473	481
		543	71	980	230			845	191	1,250	288		•	1,115	249	1,475	483
30,750 30,800	30,800 30,850	545 545	71	982	230	33,750 33,800	33,800 33,850	847	191	1,250	289	36,750 36,800	36,800 36,850	1,115	249 250	1,475	403 486
30,800	30,850 30,900	545 547	72 72	962 984	232	33,850 33,850	33,900	849	193	1,252	290	36,850	36,850 36,900	1,117	250 251	1,477	400 488
30,900	30,950	549	73	987	233	33,900	33,950	852	193	1,257	291	36,900	36,950	1,1122	252	1,479	490
30,950	31,000	551	73	989	234	33,950	34,000	854	195	1,259	292	36,950	37,000	1,124	253	1,484	492
\$31		-	-		-		,000	-			-		,000				-
31,000	31,050	596	84	1,036	234	34,000	34,050	901	195	1,306	316	37,000	37,050	1,171	254	1,486	494
31,050	31,100	598	85	1,038	235	34,050	34,100	903	196	1,308	317	37,050	37,100	1,173	255	1,488	496
31,100	31,150	600	86	1,041	236	34,100	34,150	906	197	1,311	318	37,100	37,150	1,176	256	1,491	498
31,150	31,200	602	86	1,043	237	34,150	34,200	908	198	1,313	319	37,150	37,200	1,178	257	1,493	500
31,200	31,250	605	87	1,045	238	34,200	34,250	910	199	1,315	320	37,200	37,250	1,180	258	1,495	503
31,250	31,300	607	87	1,047	239	34,250	34,300	912	200	1,317	321	37,250	37,300	1,182	259	1,497	505
31,300	31,350	616	88	1,050	240	34,300	34,350	915	201	1,320	322	37,300	37,350	1,185	260	1,500	507
31,350	31,400	618	89	1,052	241	34,350	34,400	917	202	1,322	323	37,350	37,400	1,187	261	1,502	509
31,400	31,450	620	89	1,054	242	34,400	34,450	919	203	1,324	324	37,400	37,450	1,189	262	1,504	511
31,450	31,500	622	90	1,056	243	34,450	34,500	921	204	1,326	325	37,450	37,500	1,191	263	1,506	513
31,500	31,550	625	102	1,059	244	34,500	34,550	924	205	1,329	349	37,500	37,550	1,194	264	1,509	515
31,550	31,600	627	102	1,061	245	34,550	34,600	926	206	1,331	350	37,550	37,600	1,196	265	1,511	517
31,600	31,650	629	103	1,063	246	34,600	34,650	928	207	1,333	352	37,600	37,650	1,198	266	1,513	520
31,650	31,700	631	104	1,065	247	34,650	34,700	930	208	1,335	353	37,650	37,700	1,200	267	1,515	522
31,700	31,750	633	104	1,068	248	34,700	34,750	933	209	1,338	354	37,700	37,750	1,203	268	1,518	524
31,750	31,800	635	105	1,070	249	34,750	34,800	935	210	1,340	355	37,750	37,800	1,205	269	1,520	526
31,800	31,850	645	106	1,072	250	34,800	34,850	937	211	1,342	356	37,800	37,850	1,207	270	1,522	528
31,850	31,900	647	106	1,074	251	34,850	34,900	939	212	1,344	357	37,850	37,900	1,209	271	1,524	530
31,900 31,950	31,950 32,000	649 651	107 108	1,077 1,079	252 253	34,900 34,950	34,950 35,000	942 944	213 214	1,347 1,349	358 359	37,900 37,950	37,950 38 000	1,212 1,214	272 273	1,527 1,529	532 534
	2,000	UJI	100	1,013	۷۷۷		,000	J <del>14</del>	۷14	1,043	553		38,000 , <b>000</b>	1,414	۷۱۷	1,323	JU4
32,000	32,050	697	120	1,126	254	აგან 35,000	35,050	991	215	1,396	385	38,000	38,050	1,261	273	1,531	579
32,050	32,100	699	121	1,128	255	35,050	35,100	993	216	1,398	387	38,050	38,100	1,263	274	1,533	581
32,100	32,150	701	122	1,131	256	35,100	35,150	996	217	1,401	389	38,100	38,150	1,266	275	1,536	583
32,150	32,200	704	123	1,133	257	35,150	35,200	998	218	1,403	391	38,150	38,200	1,268	276	1,538	585
32,200	32,250	706	123	1,135	258	35,200	35,250	1,000	219	1,405	393	38,200	38,250	1,270	277	1,540	588
32,250	32,300	708	124	1,137	259	35,250	35,300	1,002	220	1,407	395	38,250	38,300	1,272	278	1,542	590
32,300	32,350	718	125	1,140	260	35,300	35,350	1,005	221	1,410	397	38,300	38,350	1,275	279	1,545	592
32,350	32,400	721	126	1,142	261	35,350	35,400	1,007	222	1,412	399	38,350	38,400	1,277	280	1,547	594
32,400	32,450	723	126	1,144	262	35,400	35,450	1,009	223	1,414	401	38,400	38,450	1,279	281	1,549	596
32,450	32,500	725	127	1,146	263	35,450	35,500	1,011	224	1,416	403	38,450	38,500	1,281	282	1,551	598
32,500	32,550	727	141	1,149	264	35,500	35,550	1,014	225	1,419	430	38,500	38,550	1,284	283	1,554	600
32,550	32,600	729	141	1,151	265	35,550	35,600	1,016	226	1,421	432	38,550	38,600	1,286	284	1,556	602
32,600	32,650	732	142	1,153	266	35,600	35,650	1,018	227	1,423	435	38,600	38,650	1,288	285	1,558	605
32,650	32,700	734	143	1,155	267	35,650	35,700	1,020	228	1,425	437	38,650	38,700	1,290	286	1,560	607
32,700	32,750	736	144	1,158	268	35,700	35,750	1,023	229	1,428	439	38,700	38,750	1,293	287	1,563	609
32,750	32,800	738	145	1,160	269	35,750	35,800	1,025	230	1,430	441	38,750	38,800	1,295	288	1,565	611
32,800	32,850	749	146	1,162	270	35,800	35,850	1,027	231	1,432	443	38,800	38,850	1,297	289	1,567	613
32,850	32,900	751	146	1,164	271	35,850	35,900	1,029	232	1,434	445	38,850	38,900	1,299	290	1,569	615
32,900	32,950	753	147	1,167	272	35,900	35,950	1,032	233	1,437	447	38,900	38,950	1,302	291	1,572	617
32,950	33,000	755	148	1,169	273	35,950	36,000	1,034	234	1,439	449	38,950	39,000	1,304	292	1,574	619
		uead by	a qualifying	a widow(	er)									Cont	inued o	a tha na	vt nagn

If CT AC	3l is **	And you	ıaro					And you				If CT AG		And you	ıaro		
II OI AC		Alla you	1 al C	l	1	II OI AC		Alla you	are			11 01 40		Alla you	aie		
More	Less	OiI-	* Married	Married	Head of	More	Less	OiI-	* Married	Married	Head of	Mara Than	Less	0:	* Married	Married	Head of
Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household	Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household	More Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household
	Lquai 10		Johnay	Осрагассту					Comitay	Ocparatory			•		Contay	ocparatory	
\$39	,000,					\$42	,000					\$45	,000				
39,000	39,050	1,351	293	1,576	664	42,000	42,050	1,621	460	1,711	919	45,000	45,050	1,846	554	1,846	1,216
39,050	39,100	1,353	294	1,578	666	42,050	42,100	1,623	461	1,713	921	45,050	45,100	1,848	556	1,848	1,218
39,100	39,150	1,356	295	1,581	668	42,100	42,150	1,626	462	1,716	923	45,100	45,150	1,851	558	1,851	1,220
39,150	39,200	1,358	296	1,583	670	42,150	42,200	1,628	463	1,718	925	45,150	45,200	1,853	560	1,853	1,222
39,200	39,250	1,360	297	1,585	673	42,200	42,250	1,630	465	1,720	928	45,200	45,250	1,855	562	1,855	1,224
_		-				-	•						•				
39,250	39,300	1,362	298	1,587	675	42,250	42,300	1,632	466	1,722	930	45,250	45,300	1,857	564	1,857	1,227
39,300	39,350	1,365	299	1,590	677	42,300	42,350	1,635	467	1,725	932	45,300	45,350	1,860	566	1,860	1,229
39,350	39,400	1,367	300	1,592	679	42,350	42,400	1,637	469	1,727	934	45,350	45,400	1,862	568	1,862	1,231
39,400	39,450	1,369	301	1,594	681	42,400	42,450	1,639	470	1,729	936	45,400	45,450	1,864	571	1,864	1,233
39,450	39,500	1,371	302	1,596	683	42,450	42,500	1,641	471	1,731	938	45,450	45,500	1,866	573	1,866	1,235
39,500	39,550	1,374	303	1,599	685	42,500	42,550	1,644	472	1,734	940	45,500	45,550	1,869	575	1,869	1,252
39,550	39,600	1,376	304	1,601	687	42,550	42,600	1,646	474	1,736	942	45,550	45,600	1,871	577	1,871	1,254
39,600	39,650	1,378	305	1,603	690	42,600	42,650	1,648	475	1,738	945	45,600	45,650	1,873	579	1,873	1,256
1 -						,		,		,		,					
39,650	39,700	1,380	306	1,605	692	42,650	42,700	1,650	476	1,740	947	45,650	45,700	1,875	581	1,875	1,258
39,700	39,750	1,383	307	1,608	694	42,700	42,750	1,653	477	1,743	949	45,700	45,750	1,878	583	1,878	1,260
39,750	39,800	1,385	308	1,610	696	42,750	42,800	1,655	479	1,745	951	45,750	45,800	1,880	585	1,880	1,263
39,800	39,850	1,387	309	1,612	698	42,800	42,850	1,657	480	1,747	953	45,800	45,850	1,882	588	1,882	1,265
39,850	39,900	1,389	310	1,614	700	42,850	42,900	1,659	481	1,749	955	45,850	45,900	1,884	590	1,884	1,267
39,900	39,950	1,392	311	1,617	702	42,900	42,950	1,662	483	1,752	957	45,900	45,950	1,887	592	1,887	1,269
39,950	40,000	1,394	312	1,619	704	42,950	43,000	1,664	484	1,754	959	45,950	46,000	1,889	594	1,889	1,272
\$40					-	\$43		, -	-	, -		\$46	*		-		
		1,441	337	1,621	749	43,000	43,050	1 711	485	1 756	1 004			1,891	506	1 901	1 222
40,000 40.050	40,050 40,100	1,443	337 338	1,623	749 751	43,050	43,100	1,711 1,713	486	1,756 1,758	1,004 1,006	46,000 46,050	46,050 46,100	1,893	596 598	1,891 1,893	1,333 1,335
40,100	40,150	1,446	339	1,626	753	43,100	43,150	1,716	488	1,761	1,008	46,100	46,150	1,896	600	1,896	1,338
1 -	40,130	1,448	340	1,628	755		43,130	1,718	489	1,763	1,000	-	46,130	1,898	602	1,898	1,340
40,150						43,150						46,150	-				
40,200	40,250	1,450	341	1,630	758	43,200	43,250	1,720	490	1,765	1,013	46,200	46,250	1,900	605	1,900	1,342
40,250	40,300	1,452	342	1,632	760	43,250	43,300	1,722	492	1,767	1,015	46,250	46,300	1,902	607	1,902	1,344
40,300	40,350	1,455	343	1,635	762	43,300	43,350	1,725	493	1,770	1,017	46,300	46,350	1,905	609	1,905	1,347
40,350	40,400	1,457	344	1,637	764	43,350	43,400	1,727	494	1,772	1,019	46,350	46,400	1,907	611	1,907	1,349
40,400	40,450	1,459	345	1,639	766	43,400	43,450	1,729	495	1,774	1,021	46,400	46,450	1,909	613	1,909	1,351
40,450	40,500	1,461	346	1,641	768	43,450	43,500	1,731	497	1,776	1,023	46,450	46,500	1,911	615	1,911	1,353
40 500	40 EE0	1,464	372	1,644	770	42 E00	42 EEO	1,734	498	1 770	1,025	46 500	46 EE0	1,914	617	1,914	1,356
40,500	40,550	,				43,500	43,550			1,779		46,500	46,550				
40,550	40,600	1,466	373	1,646	772	43,550	43,600	1,736	499	1,781	1,027	46,550	46,600	1,916	619	1,916	1,358
40,600	40,650	1,468	374	1,648	775 777	43,600	43,650	1,738	500	1,783	1,030	46,600	46,650	1,918	622	1,918	1,360
40,650	40,700	1,470	375	1,650	777	43,650	43,700	1,740	502	1,785	1,032	46,650	46,700	1,920	624	1,920	1,362
40,700	40,750	1,473	376	1,653	779	43,700	43,750	1,743	503	1,788	1,034	46,700	46,750	1,923	626	1,923	1,365
40,750	40,800	1,475	377	1,655	781	43,750	43,800	1,745	504	1,790	1,036	46,750	46,800	1,925	628	1,925	1,367
40,800	40,850	1,477	379	1,657	783	43,800	43,850	1,747	506	1,792	1,038	46,800	46,850	1,927	630	1,927	1,369
40,850	40,900	1,479	380	1,659	785	43,850	43,900	1,749	507	1,794	1,040	46,850	46,900	1,929	632	1,929	1,371
40,900	40,950	1,482	381	1,662	787	43,900	43,950	1,752	508	1,797	1,042	46,900	46,950	1,932	634	1,932	1,374
40,950	41,000	1,484	382	1,664	789	43,950	44,000	1,754	509	1,799	1,044	46,950	47,000	1,934	636	1,934	1,376
	.000						,000					\$47					
41,000	41,050	1,531	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	1,533	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	1,536	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	41,130	1,538	412	1,673	840	44,150	44,130	1,808	517	1,808	1,108	47,100	47,130	1,943	645	1,943	1,420
41,130	41,250	1,540	413	1,675	843	44,200	44,250	1,810	520	1,810	1,110	47,130	47,200 47,250	1,945	647	1,945	1,432
		-				-	•										
41,250	41,300	1,542	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	1,545	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	1,547	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	1,549	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	1,551	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	1,554	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	1,556	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	1,558	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	1,560	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	1,563	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	1,565	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	1,567	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	1,569	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	1,572	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	1,574	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 colu	umn is also	used by a	a qualifyin	g widow(	er).									Cont	inued o	n the ne	xt page

If CT AG	3l is **	And you	are				is **	And you					il is **	And you	ı 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
\$48	.000					\$51	.000			ı		\$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	2,269	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	2,272	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	2,274	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	2,277	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	2,279	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	2,282	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	2,284	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	2,287	1,322	2,581	2,069
48,400 48,450	48,450 48,500	1,999 2,001	741 743	2,021 2,024	1,531 1,533	51,400 51,450	51,450 51,500	2,141 2,143	1,031 1,033	2,326 2,329	1,801 1,803	54,400 54,450	54,450 54,500	2,289 2,292	1,324 1,326	2,583 2,586	2,071 2,073
													•				
48,500 48,550	48,550 48,600	2,004 2,006	745 747	2,048 2,050	1,536 1,538	51,500 51,550	51,550 51,600	2,145 2,148	1,047 1,049	2,356 2,358	1,806 1,808	54,500 54,550	54,550 54,600	2,294 2,296	1,329 1,331	2,589 2,592	2,076 2,078
48,600	48,650	2,000	749	2,053	1,540	51,600	51,650	2,140	1,043	2,361	1,810	54,600	54,650	2,299	1,333	2,594	2,070
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	2,301	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	2,304	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	2,306	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	2,309	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	2,311	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	2,314	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	2,316	1,349	2,614	2,096
\$49		0.000	000	2.004	1 000	\$52		0.470	1 100	0.407	1 070		,000	0.040	4 200	0.040	0.440
49,000 49.050	49,050 49,100	2,026 2,028	809 811	2,094 2,096	1,603 1,605	52,000 52,050	52,050 52,100	2,170 2,173	1,126 1,128	2,407 2,410	1,873 1,875	55,000 55,050	55,050 55,100	2,319 2,321	1,396 1,398	2,616 2,619	2,143 2,145
49,100	49,150	2,020	813	2,098	1,608	52,030 52,100	52,100 52,150	2,175	1,131	2,413	1,878	55,000	55,100 55,150	2,321	1,401	2,622	2,143
49,150	49,200	2,033	815	2,101	1,610	52,150	52,200	2,178	1,133	2,415	1,880	55,150	55,200	2,326	1,403	2,625	2,150
49,200	49,250	2,035	817	2,103	1,612	52,200	52,250	2,180	1,135	2,418	1,882	55,200	55,250	2,329	1,405	2,627	2,152
49,250	49,300	2,037	819	2,105	1,614	52,250	52,300	2,183	1,137	2,421	1,884	55,250	55,300	2,331	1,407	2,650	2,154
49,300	49,350	2,040	821	2,108	1,617	52,300	52,350	2,185	1,140	2,423	1,887	55,300	55,350	2,334	1,410	2,653	2,157
49,350	49,400	2,042	823	2,110	1,619	52,350	52,400	2,188	1,142	2,426	1,889	55,350	55,400	2,336	1,412	2,656	2,159
49,400	49,450	2,044	826	2,112	1,621	52,400	52,450	2,190	1,144	2,429	1,891	55,400	55,450	2,339	1,414	2,658	2,161
49,450	49,500	2,046	828	2,115	1,623	52,450	52,500	2,193	1,146	2,432	1,893	55,450	55,500	2,341	1,416	2,661	2,163
49,500	49,550	2,049	830	2,140	1,626	52,500	52,550	2,195	1,149	2,459	1,896	55,500	55,550	2,343	1,419	2,664	2,166
49,550	49,600	2,051 2,053	832 834	2,142 2,144	1,628 1,630	52,550	52,600 52,650	2,197 2,200	1,151 1,153	2,462 2,464	1,898 1,900	55,550	55,600 EE 650	2,346 2,348	1,421 1,423	2,667 2,669	2,168 2,170
49,600 49,650	49,650 49,700	2,055	836	2,144	1,632	52,600 52,650	52,700	2,200	1,155	2,467	1,900	55,600 55,650	55,650 55,700	2,340	1,425	2,672	2,170
49,700	49,750	2,058	838	2,149	1,635	52,700	52,750	2,205	1,158	2,470	1,905	55,700	55,750	2,353	1,428	2,675	2,175
49,750	49,800	2,060	840	2,151	1,637	52,750	52,800	2,207	1,160	2,493	1,907	55,750	55,800	2,356	1,430	2,678	2,177
49,800	49,850	2,062	843	2,154	1,639	52,800	52,850	2,210	1,162	2,495	1,909	55,800	55,850	2,358	1,432	2,680	2,179
49,850	49,900	2,064	845	2,156	1,641	52,850	52,900	2,212	1,164	2,498	1,911	55,850	55,900	2,361	1,434	2,683	2,181
49,900	49,950	2,067	847	2,158	1,644	52,900	52,950	2,215	1,167	2,501	1,914	55,900	55,950	2,363	1,437	2,686	2,184
49,950	50,000	2,069	849	2,161	1,646	52,950	53,000	2,217	1,169	2,504	1,916	55,950	56,000	2,366	1,439	2,689	2,186
	,000	2 074	004	2 100	1 602		,000	ე ეე <u>ი</u>	1 016	J EUG	1 062		,000	2 260	1 400	2 604	ງ ງາງ
50,000 50,050	50,050 50,100	2,071 2,074	904 906	2,186 2,189	1,693 1,695	53,000 53,050	53,050 53,100	2,220 2,222	1,216 1,218	2,506 2,509	1,963 1,965	56,000 56,050	56,050 56,100	2,368 2,371	1,486 1,488	2,691 2,694	2,233 2,235
50,000	50,150	2,074	908	2,192	1,698	53,100	53,150	2,225	1,221	2,512	1,968	56,100	56,150	2,371	1,491	2,697	2,238
50,150	50,200	2,079	911	2,194	1,700	53,150	53,200	2,227	1,223	2,515	1,970	56,150	56,200	2,376	1,493	2,700	2,240
50,200	50,250	2,081	913	2,197	1,702	53,200	53,250	2,230	1,225	2,517	1,972	56,200	56,250	2,378	1,495	2,702	2,242
50,250	50,300	2,084	915	2,218	1,704	53,250	53,300	2,232	1,227	2,520	1,974	56,250	56,300	2,381	1,497	2,705	2,244
50,300	50,350	2,086	917	2,221	1,707	53,300	53,350	2,235	1,230	2,523	1,977	56,300	56,350	2,383	1,500	2,708	2,247
50,350	50,400	2,089	919	2,224	1,709	53,350	53,400	2,237	1,232	2,526	1,979	56,350	56,400	2,386	1,502	2,711	2,249
50,400	50,450	2,091	921	2,226	1,711	53,400	53,450	2,240	1,234	2,528	1,981	56,400	56,450 56,500	2,388	1,504	2,713	2,251
50,450	50,500	2,094	923	2,229	1,713	53,450	53,500	2,242	1,236	2,531	1,983	56,450	56,500	2,391	1,506	2,716	2,253
50,500	50,550	2,096	936	2,255	1,716	53,500	53,550	2,244	1,239	2,534	1,986	56,500	56,550 56,600	2,411	1,509	2,719	2,256
50,550 50,600	50,600 50,650	2,098 2,101	939 941	2,258 2,260	1,718 1,720	53,550 53,600	53,600 53,650	2,247 2,249	1,241 1,243	2,537 2,539	1,988 1,990	56,550 56,600	56,600 56,650	2,413 2,416	1,511 1,513	2,722 2,724	2,258 2,260
50,650	50,700	2,101	943	2,263	1,720	53,650	53,700	2,249	1,245	2,542	1,992	56,650	56,700	2,418	1,515	2,724	2,262
50,700	50,750	2,106	945	2,265	1,725	53,700	53,750	2,254	1,248	2,545	1,995	56,700	56,750	2,421	1,518	2,730	2,265
50,750	50,800	2,108	947	2,268	1,727	53,750	53,800	2,257	1,250	2,548	1,997	56,750	56,800	2,423	1,520	2,733	2,267
50,800	50,850	2,111	949	2,271	1,729	53,800	53,850	2,259	1,252	2,550	1,999	56,800	56,850	2,426	1,522	2,735	2,269
50,850	50,900	2,113	952	2,273	1,731	53,850	53,900	2,262	1,254	2,553	2,001	56,850	56,900	2,428	1,524	2,738	2,271
50,900	50,950	2,116	954	2,276	1,734	53,900	53,950	2,264	1,257	2,556	2,004	56,900	56,950	2,431	1,527	2,741	2,274
50,950	51,000	2,118	956	2,279	1,736	53,950	54,000	2,267	1,259	2,559	2,006	56,950	57,000	2,433	1,529	2,744	2,276
* This colu	umn is also	used by a	qualifyin	g widow(	er).									Cont	inued o	n the ne	ext page

If CT AG	3l is **	And you	are				3110 7	And you			71 VE 1	If CT AG	l is **	And you	are		
	Less		* Married	Marriad			Less			Married			Less			Marriad	
More	Than or	Single	Filing	Married Filing	Head of	More	Than or	Single	* Married Filing	Married Filing	Head of	More Than	Than or	Single	* Married Filing	Married Filing	Head of
Than	Equal To		Jointly	Separately	Household	Than	Equal To	Ŭ	Jointly	Separately	Household		Equal To		Jointly	Separately	Household
\$57	.000	I.	l		I.	\$60	.000	l		I.	I.	¢63	.000	1	I.	1	I.
57,000	57,050	2,436	1,576	2,746	2,278	60,000	60,050	2,613	1,846	2,931	2,413	63,000	63,050	2,965	2,116	3,136	2,548
57,050	57,000 57,100	2,438	1,578	2,749	2,280	60,050	60,100	2,615	1,848	2,934	2,415	63,050	63,100	2,967	2,118	3,139	2,550
57,100	57,100 57,150	2,430	1,581	2,752	2,283	60,100	60,150	2,618	1,851	2,937	2,418	63,100	63,150	2,970	2,110	3,142	2,553
57,150	57,130	2,443	1,583	2,755	2,285	60,150	60,200	2,620	1,853	2,940	2,420	63,150	63,200	2,973	2,121	3,145	2,555
57,130	57,200 57,250	2,446	1,585	2,757	2,287	60,130	60,250	2,623	1,855	2,940	2,422	63,200	63,250	2,975	2,125	3,143	2,557
	•						•	1					•	1			-
57,250	57,300	2,448	1,587	2,760	2,289	60,250	60,300	2,625	1,857	2,965	2,424	63,250	63,300	2,978	2,127	3,150	2,559
57,300	57,350	2,451	1,590	2,763	2,292	60,300	60,350	2,628	1,860	2,968	2,427	63,300	63,350	2,981	2,130	3,153	2,562
57,350	57,400	2,453	1,592	2,766	2,294	60,350	60,400	2,630	1,862	2,971	2,429	63,350	63,400	2,983	2,132	3,156	2,564
57,400	57,450	2,456	1,594	2,768	2,296	60,400	60,450	2,633	1,864	2,973	2,431	63,400	63,450	2,986	2,134	3,158	2,566
57,450	57,500	2,458	1,596	2,771	2,298	60,450	60,500	2,635	1,866	2,976	2,433	63,450	63,500	2,989	2,136	3,161	2,568
57,500	57,550	2,460	1,599	2,774	2,301	60,500	60,550	2,667	1,869	2,979	2,436	63,500	63,550	3,022	2,139	3,164	2,571
57,550	57,600	2,463	1,601	2,777	2,303	60,550	60,600	2,669	1,871	2,982	2,438	63,550	63,600	3,025	2,141	3,167	2,573
57,600	57,650	2,465	1,603	2,779	2,305	60,600	60,650	2,672	1,873	2,984	2,440	63,600	63,650	3,028	2,143	3,169	2,575
57,650	57,700	2,468	1,605	2,782	2,307	60,650	60,700	2,675	1,875	2,987	2,442	63,650	63,700	3,030	2,145	3,172	2,577
57,700	57,750	2,470	1,608	2,785	2,310	60,700	60,750	2,677	1,878	2,990	2,445	63,700	63,750	3,033	2,148	3,175	2,580
57,750	57,800	2,473	1,610	2,808	2,312	60,750	60,800	2,680	1,880	2,993	2,447	63,750	63,800	3,036	2,150	3,178	2,582
57,800	57,850	2,475	1,612	2,810	2,314	60,800	60,850	2,682	1,882	2,995	2,449	63,800	63.850	3,038	2,152	3,180	2,584
57,850	57,900	2,478	1,614	2,813	2,316	60,850	60,900	2,685	1,884	2,998	2,451	63,850	63,900	3,041	2,154	3,183	2,586
57,900	57,950	2,480	1,617	2,816	2,319	60,900	60,950	2,687	1,887	3,001	2,454	63,900	63.950	3,044	2,157	3,186	2,589
57,950	58,000	2,483	1,619	2,819	2,321	60,950	61,000	2,690	1,889	3,004	2,456	63,950	64,000	3,046	2,159	3,189	2,591
	.000					\$61							.000			,	
58,000	58,050	2,485	1,666	2,821	2,323	61,000	61,050	2,722	1,936	3,006	2,458	64,000	64,050	3,080	2,206	3,191	2,593
58,050	58,100	2,488	1,668	2,824	2,325	61,050	61,100	2,724	1,938	3,009	2,460	64,050	64,100	3,083	2,208	3,194	2,595
58,100	58,150	2,490	1,671	2,827	2,328	61,100	61,150	2,727	1,941	3,012	2,463	64,100	64,150	3,086	2,211	3,197	2,598
58,150	58,200	2,493	1,673	2,830	2,330	61,150	61,200	2,729	1,943	3,015	2,465	64,150	64,200	3,088	2,213	3,200	2,600
58,200	58,250	2,495	1,675	2,832	2,332	61,200	61,250	2,732	1,945	3,017	2,467	64,200	64,250	3,091	2,215	3,202	2,602
58,250	58,300	2,498	1,677	2,835	2,334	61,250	61,300	2,734	1,947	3,020	2,469	64,250	64,300	3,094	2,217	3,205	2,604
58,300	58,350	2,490	1,680	2,838	2,334	61,300	61,350	2,734	1,950	3,020	2,409	64,300	64,350	3,094	2,217	3,208	2,604
58,350	58,400	2,503	1,682	2,841	2,339	61,350	61,400	2,739	1,952	3,026	2,474	64,350	64,400	3,099	2,222	3,211	2,609
58,400	58,450	2,505	1,684	2,843	2,333	61,400	61,450	2,742	1,954	3,028	2,474	64,400	64,450	3,102	2,224	3,213	2,611
58,450	58,500	2,508	1,686	2,846	2,343	61,450	61,500	2,745	1,956	3,020	2,478	64,450	64,500	3,102	2,224	3,216	2,613
								1					•				
58,500	58,550	2,510	1,689	2,849	2,346	61,500	61,550	2,795	1,959	3,034	2,481	64,500	64,550	3,139	2,229	3,219	2,616
58,550	58,600	2,512	1,691	2,852	2,348	61,550	61,600	2,798	1,961	3,037	2,483	64,550	64,600	3,142	2,231	3,222	2,618
58,600	58,650	2,515	1,693	2,854	2,350	61,600	61,650	2,801	1,963	3,039	2,485	64,600	64,650	3,144	2,233	3,224	2,620
58,650	58,700	2,517	1,695	2,857	2,352	61,650	61,700	2,803	1,965	3,042	2,487	64,650	64,700	3,147	2,235	3,227	2,622
58,700	58,750	2,520	1,698	2,860	2,355	61,700	61,750	2,806	1,968	3,045	2,490	64,700	64,750	3,150	2,238	3,230	2,625
58,750	58,800	2,522	1,700	2,863	2,357	61,750	61,800	2,808	1,970	3,048	2,492	64,750	64,800	3,153	2,240	3,233	2,627
58,800	58,850	2,525	1,702	2,865	2,359	61,800	61,850	2,811	1,972	3,050	2,494	64,800	64,850	3,155	2,242	3,235	2,629
58,850	58,900	2,527	1,704	2,868	2,361	61,850	61,900	2,814	1,974	3,053	2,496	64,850	64,900	3,158	2,244	3,238	2,631
58,900	58,950	2,530	1,707	2,871	2,364	61,900	61,950	2,816	1,977	3,056	2,499	64,900	64,950	3,161	2,247	3,241	2,634
58,950	59,000	2,532	1,709	2,874	2,366	61,950	62,000	2,819	1,979	3,059	2,501	64,950	65,000	3,164	2,249	3,244	2,636
\$59	,000						,000					\$65	,000				
59,000	59,050	2,535	1,756	2,876	2,368	62,000	62,050	2,851	2,026	3,061	2,503	65,000	65,050	3,166	2,296	3,246	2,638
59,050	59,100	2,537	1,758	2,879	2,370	62,050	62,100	2,854	2,028	3,064	2,505	65,050	65,100	3,169	2,298	3,249	2,640
59,100	59,150	2,540	1,761	2,882	2,373	62,100	62,150	2,857	2,031	3,067	2,508	65,100	65,150	3,172	2,301	3,252	2,643
59,150	59,200	2,542	1,763	2,885	2,375	62,150	62,200	2,859	2,033	3,070	2,510	65,150	65,200	3,175	2,303	3,255	2,645
59,200	59,250	2,545	1,765	2,887	2,377	62,200	62,250	2,862	2,035	3,072	2,512	65,200	65,250	3,177	2,305	3,257	2,647
59,250	59,300	2,547	1,767	2,890	2,379	62,250	62,300	2,864	2,037	3,075	2,514	65,250	65,300	3,180	2,307	3,280	2,649
59,300	59,350	2,550	1,770	2,893	2,382	62,300	62,350	2,867	2,040	3,078	2,517	65,300	65,350	3,183	2,310	3,283	2,652
59,350	59,400	2,552	1,772	2,896	2,384	62,350	62,400	2,870	2,042	3,081	2,519	65,350	65,400	3,186	2,312	3,286	2,654
59,400	59,450	2,555	1,774	2,898	2,386	62,400	62,450	2,872	2,044	3,083	2,521	65,400	65,450	3,188	2,314	3,288	2,656
59,450	59,500	2,557	1,776	2,901	2,388	62,450	62,500	2,875	2,046	3,086	2,523	65,450	65,500	3,191	2,316	3,291	2,658
59,500	59,550	2,559	1,779	2,904	2,391	62,500	62,550	2,908	2,049	3,089	2,526	65,500	65,550	3,194	2,319	3,294	2,661
59,550	59,600	2,562	1,781	2,907	2,393	62,550	62,600	2,910	2,051	3,092	2,528	65,550	65,600	3,197	2,321	3,297	2,663
59,600	59,650	2,564	1,783	2,909	2,395	62,600	62,650	2,913	2,053	3,094	2,530	65,600	65,650	3,199	2,323	3,299	2,665
59,650	59,700	2,567	1,785	2,912	2,397	62,650	62,700	2,916	2,055	3,097	2,532	65,650	65,700	3,202	2,325	3,302	2,667
59,700	59,750	2,569	1,788	2,915	2,400	62,700	62,750	2,918	2,058	3,100	2,535	65,700	65,750	3,205	2,328	3,305	2,670
		2,572			2,402			2,921		3,123	2,537			3,208	2,330	3,308	2,672
59,750 59,800	59,800 59,850	2,572	1,790 1,792	2,918	2,402	62,750 62,800	62,800 62,850	2,921	2,060 2,062	3,125 3,125	2,53 <i>1</i> 2,539	65,750 65,800	65,800 65,850	3,210	2,330	3,310	2,674
59,850	59,850 59,900	2,574	1,792	2,920 2,923	2,404	62,850	62,850 62,900	2,924	2,062	3,125	2,539 2,541	65,850	65,900	3,210	2,332	3,313	2,674
59,900	59,900 59,950	2,577	1,797	2,923	2,400	62,900	62,900 62,950	2,920	2,067	3,120	2,544	65,900	65,900 65,950	3,213	2,334	3,316	2,679
59,950	60,000	2,579	1,799	2,920	2,409	62,950	63,000	2,929	2,067	3,134	2,544	65,950	66,000	3,210	2,339	3,319	2,681
		<u> </u>				UZ,930	00,000	۱ کرنی ۱	۷,003	J, 1J4	۷,540	00,990	00,000				
i nis colu	ımn is also	used by a	ı qualifyin	ig widow(	∍r).									Cont	ıııuea 0	n the ne	λι page

If CT AG	il is **	And you	ı are				Si is **	And you			···-		il 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
										,					'''	,	
	,000	0.004	0.000	0.004	0.000		,000	0.400	0.050	0.500	0.040	•	,000	0.504	0.004	0.004	0.050
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	2,420	3,365	2,717	69,800	69,850	3,450	2,692	3,550	2,854	72,730	72,800 72,850	3,635	2,917	3,755	2,989
66,850	66,900	3,288	2,424	3,368	2,719	69,850	69,900	3,453	2,694	3,553	2,856	72,850	72,850	3,638	2,919	3,758	2,909
66,900	66,950	3,291	2,424	3,371	2,721	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	.,	,	- ,- ••	1	\$73	.000	,	,	- 1	,- ,-
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
67,250	67,350	3,313	2,490	3,393	2,742	70,250	70,300 70,350	3,478	2,760	3,598	2,877	73,250	73,350 73,350	3,663	2,940	3,783	3,012
67,350	67,400	3,316	2,492	3,396	2,742	70,350	70,330	3,481	2,762	3,601	2,879	73,350	73,400	3,666	2,942	3,786	3,012
67,400	67,400 67,450	3,318	2,494	3,398	2,744	70,330	70,400	3,483	2,764	3,603	2,881	73,400	73,400	3,668	2,944	3,788	3,014
67,450	67,500	3,321	2,494	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	67,650 67,700	3,329 3,332	2,503 2,505	3,409	2,755 2,757	70,600	70,650 70,700	3,494 3,497	2,773 2,775	3,614 3,617	2,890 2,892	73,600	73,650 73,700	3,679 3,682	2,953 2,955	3,799 3,802	3,025 3,027
67,700	67,700 67,750	3,335	2,503	3,412 3,415	2,760	70,650 70,700	70,700 70,750	3,500	2,778	3,617 3,620	2,895	73,650 73,700	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
<b>\$68</b>	,000					<b>\$71</b>	,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	2,600	3,495	2,809	71,750	71,800 71,850	3,580	2,872	3,680	2,942 2,944	74,750	74,800 74,850	3,745	3,005	3,865	3,145 3,148
68,850	68,900	3,398	2,604	3,498	2,811	71,800	71,850	3,583	2,874	3,683	2,944	74,850	74,850 74,900	3,748	3,007	3,868	3,150
68,900	68,950	3,401	2,607	3,501	2,814	71,850	71,900	3,586	2,877	3,686	2,940	74,850	74,900 74,950	3,751	3,012	3,871	3,152
68,950	69,000	3,404	2,609	3,504	2,816	71,900	71,930	3,589	2,879	3,689	2,949	74,900	74,950 75,000	3,754	3,012	3,874	3,154
	•					11,300	1 2,000	0,000	۷,013	0,000	۱ ۵۰,۵	17,330	10,000	L		n the ne	
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If CT AG	il is **	And you	are					And you					il 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		2 011	3,061	3,931	3,307	\$79		3 000	2 100	4,096	3,663	\$82 82.000	,000	A 404	3,331	4,261	3,823
76,000 76,050 76,100 76,150 76,200	76,050 76,100 76,150 76,200 76,250	3,811 3,814 3,817 3,820 3,822	3,063 3,066 3,068 3,070	3,934 3,937 3,940 3,942	3,310 3,312 3,314 3,317	79,000 79,050 79,100 79,150 79,200	79,050 79,100 79,150 79,200 79,250	3,996 3,999 4,002 4,005 4,007	3,196 3,198 3,201 3,203 3,205	4,099 4,102 4,105 4,107	3,666 3,668 3,671 3,673	82,000 82,050 82,100 82,150 82,200	82,050 82,100 82,150 82,200 82,250	4,181 4,184 4,187 4,190 4,192	3,333 3,336 3,338 3,340	4,261 4,264 4,267 4,270 4,272	3,826 3,829 3,832 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.		2 006	2 106	2.006	2 425		,000	4 OF 1	2 244	A 151	2 712		,000	4.006	2 276	4 246	2 040
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
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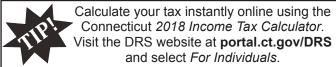
If CT AG	3l is **	And you	ıare				Si is **	And you		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	···		l is **	And you	are		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
102	.000					¢97	,000					600	.000				
		4,291	3,421	4,371	3,965			4 476	3,556	4,536	4,162	90,000	90.050	4,641	3,691	4,701	4,327
84,000	84,050	4,291	3,423	4,371	3,968	87,000	87,050	4,476 4,479		4,539	4,165	,	,		3,693	4,701	4,327
84,050	84,100					87,050	87,100		3,558			90,050	90,100	4,644			
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	4,507	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	4,001	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 4,399	3,507	4,476	4,070 4,073	88,900	88,950	4,581 4,584	3,642	4,641 4,644	4,267	91,900	91,950	4,766	3,777	4,806	4,464
85,950	86,000	4,333	3,509	4,479	4,013	88,950	89,000	4,304	3,644	4,644	4,270	91,950	92,000	4,769	3,779	4,809	4,467
	,000	4 404	0.544	4 404	4.075		,000	4.500	0.040	4.040	4.070		,000	4 774	0.704	1011	4.400
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		3,545	4,523	4,149		89,800	4,628		4,688	4,314	92,750	92,800	4,813	3,815	4,853	4,511
86,800	86,850	4,463 4,465	3,545 3,547	4,525 4,525	4,149 4,151	89,750 89,800	89,850	4,626	3,680 3,682	4,000 4,690	4,314	92,750 92,800	92,800 92,850	4,815	3,817	4,055 4,855	4,511
UU.OUU	00.000	+,400				-	89,900	4,633	3,684	4,693	4,319	92,800 92,850	92,850 92,900	4,818	3,819	4,858	4,513 4,516
		V 168	3 6/0	7 7.10									az 300	→ O I O	0 12		4,010
86,850	86,900	4,468	3,549 3,552	4,528 4 531	4,154 4.157	89,850		-				-					
86,850 86,900	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
86,850 86,900 86,950	86,900	4,471 4,474	3,552 3,554	4,531 4,534	4,157 4,160	-		-				-		4,821 4,824	3,822 3,824	4,861 4,864	

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II CI AG		And you				IT CT AG		And you			I	II CT AG		And you			
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
\$93	,000					\$96	,000					\$99	,000				
93,000	93,050	4,826	3,826	4,866	4,524	96,000	96,050	4,991	4,005	5,031	4,721	99,000	99,050	5,176	4,415	5,196	4,918
93,050	93,100	4,829	3,828	4,869	4,527	96,050	96,100	4,994	4,007	5,034	4,724	99,050	99,100	5,179	4,417	5,199	4,921
93,100	93,150	4,832	3,831	4,872	4,530	96,100	96,150	4,997	4,010	5,037	4,727	99,100	99,150	5,182	4,420	5,202	4,924
93,150	93,200	4,835	3,833	4,875	4,533	96,150	96,200	5,000	4,012	5,040	4,730	99,150	99,200	5,185	4,422	5,205	4,927
93,200	93,250	4,837	3,835	4,877	4,535	96,200	96,250	5,002	4,014	5,042	4,732	99,200	99,250	5,187	4,424	5,207	4,929
93,250	93,300	4,840	3,837	4,880	4,538	96,250	96,300	5,005	4,017	5,045	4,735	99,250	99,300	5,190	4,427	5,210	4,932
93,300 93,350	93,350 93,400	4,843 4,846	3,840 3,842	4,883 4,886	4,541 4,544	96,300 96,350	96,350 96,400	5,008 5,011	4,019 4,021	5,048 5,051	4,738 4,741	99,300 99,350	99,350 99,400	5,193 5,196	4,429 4,432	5,213 5,216	4,935 4,938
93,400	93,450	4,848	3,844	4,888	4,546	96,400	96,450	5,013	4,023	5,053	4,743	99,400	99,450	5,198	4,434	5,218	4,940
93,450	93,500	4,851	3,846	4,891	4,549	96,450	96,500	5,016	4,026	5,056	4,746	99,450	99,500	5,201	4,437	5,221	4,943
93,500	93,550	4,854	3,849	4,894	4,552	96,500	96,550	5,039	4,072	5,059	4,749	99,500	99,550	5,204	4,485	5,224	4,946
93,550	93,600	4,857	3,851	4,897	4,555	96,550	96,600	5,042	4,074	5,062	4,752	99,550	99,600	5,207	4,487	5,227	4,949
93,600	93,650	4,859	3,853	4,899	4,557	96,600	96,650	5,044	4,077	5,064	4,754	99,600	99,650	5,209	4,490	5,229	4,951
93,650 93,700	93,700 93,750	4,862 4,865	3,855 3,858	4,902 4,905	4,560 4,563	96,650 96,700	96,700 96,750	5,047 5,050	4,079 4,081	5,067 5,070	4,757 4,760	99,650 99,700	99,700 99,750	5,212 5,215	4,492 4,495	5,232 5,235	4,954 4,957
	•				4,566		96.800						•	5,218		5,238	4,960
93,750 93,800	93,800 93,850	4,868 4,870	3,860 3,862	4,908 4,910	4,568	96,750 96,800	96,800 96,850	5,053 5,055	4,084 4,086	5,073 5,075	4,763 4,765	99,750 99,800	99,800 99,850	5,218	4,497 4,499	5,238 5,240	4,960 4,962
93,850	93,900	4,873	3,864	4,913	4,571	96,850	96,900	5,058	4,088	5,078	4,768	99,850	99,900	5,223	4,502	5,243	4,965
93,900	93,950	4,876	3,867	4,916	4,574	96,900	96,950	5,061	4,091	5,081	4,771	99,900	99,950	5,226	4,504	5,246	4,968
93,950	94,000	4,879	3,869	4,919	4,577	96,950	97,000	5,064	4,093	5,084	4,774	99,950	100,000	5,229	4,507	5,249	4,971
	,000						,000						0,000				
94,000 94,050	94,050 94,100	4,881 4,884	3,871 3,873	4,921 4,924	4,579 4,582	97,000 97,050	97,050 97,100	5,066 5,069	4,140 4,142	5,086 5,089	4,776 4,779	100,000 100,050	100,050 100,100	5,232 5,235	4,555 4,558	5,252 5,255	4,973 4,976
94,100	94,150	4,887	3,876	4,927	4,585	97,100	97,150	5,003	4,144	5,003	4,782	100,030	100,100	5,238	4,561	5,258	4,979
94,150	94,200	4,890	3,878	4,930	4,588	97,150	97,200	5,075	4,147	5,095	4,785	100,150	100,200	5,241	4,564	5,261	4,982
94,200	94,250	4,892	3,880	4,932	4,590	97,200	97,250	5,077	4,149	5,097	4,787	100,200	100,250	5,244	4,566	5,264	4,984
94,250	94,300	4,895	3,882	4,935	4,593	97,250	97,300	5,080	4,151	5,100	4,790	100,250	100,300	5,247	4,569	5,267	4,987
94,300	94,350	4,898	3,885	4,938	4,596	97,300	97,350	5,083	4,154	5,103	4,793	100,300	100,350	5,250	4,572	5,270	4,990
94,350 94,400	94,400 94,450	4,901 4,903	3,887 3,889	4,941 4,943	4,599 4,601	97,350 97,400	97,400 97,450	5,086 5,088	4,156 4,158	5,106 5,108	4,796 4,798	100,350 100,400	100,400 100,450	5,253 5,256	4,574 4,577	5,273 5,276	4,993 4,995
94,450	94,500	4,906	3,891	4,946	4,604	97,450	97,500	5,000	4,161	5,100	4,801	100,400	100,430	5,259	4,580	5,279	4,998
94,500	94,550	4,909	3,894	4,949	4,639	97,500	97,550	5,094	4,208	5,114	4,804	100,500	100,550	5,262	4,669	5,282	5,001
94,550	94,600	4,912	3,896	4,952	4,642	97,550	97,600	5,097	4,210	5,117	4,807	100,550	100,600	5,265	4,672	5,285	5,004
94,600	94,650	4,914	3,898	4,954	4,644	97,600	97,650	5,099	4,212	5,119	4,809	100,600	100,650	5,268	4,674	5,288	5,006
94,650	94,700	4,917	3,900	4,957	4,647	97,650	97,700	5,102	4,215	5,122	4,812	100,650	100,700	5,271	4,677	5,291	5,009
94,700	94,750	4,920	3,903	4,960	4,650	97,700	97,750	5,105	4,217	5,125	4,815	100,700	100,750	5,274	4,680	5,294	5,012
94,750 94,800	94,800 94,850	4,923 4,925	3,905 3,907	4,963 4,965	4,653 4,655	97,750 97,800	97,800	5,108 5,110	4,219 4,222	5,128 5,130	4,818 4,820	100,750 100,800	100,800 100,850	5,277 5,280	4,683 4,685	5,297 5,300	5,015 5,017
94,850	94,900	4,928	3,909	4,968	4,658	97,850	97,850 97,900	5,110	4,224	5,133	4,823	100,800	100,850	5,283	4,688	5,300	5,020
94,900	94,950	4,931	3,912	4,971	4,661	97,900	97,950	5,116	4,226	5,136	4,826	100,900	•	5,286	4,691	5,306	5,023
94,950	95,000	4,934	3,914	4,974	4,664	97,950	98,000	5,119	4,229	5,139	4,829	100,950	101,000	5,289	4,694	5,309	5,026
	5,000	4.000	0.040	4.070	4.000		,000	E 404	4.070	E 444	4.004		1,000	F 000	4.000	F 040	5.000
95,000 95,050	95,050 95,100	4,936 4,939	3,916 3,918	4,976 4,979	4,666 4,669	98,000 98,050	98,050 98,100	5,121 5,124	4,276 4,279	5,141 5,144	4,831 4,834	101,000 101,050	101,050	5,292 5,295	4,696 4,699	5,312 5,315	5,028 5,031
95,100	95,100 95,150	4,942	3,921	4,982	4,672	98,100	98,150	5,127	4,281	5,147	4,837	-	101,150	5,298	4,702	5,318	5,034
95,150	95,200	4,945	3,923	4,985	4,675	98,150	98,200	5,130	4,283	5,150	4,840	101,150	101,200	5,301	4,705	5,321	5,037
95,200	95,250	4,947	3,925	4,987	4,677	98,200	98,250	5,132	4,286	5,152	4,842	101,200	101,250	5,304	4,707	5,324	5,039
95,250	95,300	4,950	3,927	4,990	4,680	98,250	98,300	5,135	4,288	5,155	4,845	101,250		5,307	4,710	5,327	5,042
95,300 95,350	95,350 95,400	4,953 4,956	3,930 3,932	4,993 4,996	4,683 4,686	98,300 98,350	98,350 98,400	5,138 5 141	4,290 4,293	5,158 5,161	4,848 4,851	101,300 101,350	•	5,310 5,313	4,713 4,716	5,330 5,333	5,045 5,048
95,350 95,400	95,400 95,450	4,956 4,958	3,934	4,996	4,688	98,400	98,400 98,450	5,141 5,143	4,295 4,295	5,161 5,163	4,853	101,350		5,313 5,316	4,716 4,718	5,336 5,336	5,048 5,050
95,450	95,500	4,961	3,936	5,001	4,691	98,450	98,500	5,146	4,298	5,166	4,856	101,450	•	5,319	4,721	5,339	5,053
95,500	95,550	4,964	3,939	5,004	4,694	98,500	98,550	5,149	4,345	5,169	4,891	101,500	101,550	5,342	4,724	5,342	5,056
95,550	95,600	4,967	3,941	5,007	4,697	98,550	98,600	5,152	4,348	5,172	4,894	101,550	101,600	5,345	4,727	5,345	5,059
95,600	95,650	4,969	3,943	5,009	4,699	98,600	98,650	5,154	4,350	5,174 5,177	4,896	-	101,650	5,348	4,729	5,348	5,061
95,650 95,700	95,700 95,750	4,972 4,975	3,945 3,948	5,012 5,015	4,702 4,705	98,650 98,700	98,700 98,750	5,157 5,160	4,352 4,355	5,177 5,180	4,899 4,902	101,650 101,700	101,700 101,750	5,351 5,354	4,732 4,735	5,351 5,354	5,064 5,067
							-					-	•				
95,750 95,800	95,800 95,850	4,978 4,980	3,950 3,952	5,018 5,020	4,708 4,710	98,750 98,800	98,800 98,850	5,163 5,165	4,357 4,360	5,183 5,185	4,905 4,907	101,750 101,800	101,800 101,850	5,357 5,360	4,738 4,740	5,357 5,360	5,070 5,072
95,850	95,900	4,983	3,954	5,023	4,713	98,850	98,900	5,168	4,362	5,188	4,910	101,850		5,363	4,743	5,363	5,075
95,900	95,950	4,986	3,957	5,026	4,716	98,900	98,950	5,171	4,364	5,191	4,913	101,900	101,950	5,366	4,746	5,366	5,078
95,950	96,000	4,989	3,959	5,029	4,719	98,950	99,000	5,174	4,367	5,194	4,916	101,950	-	5,369	4,749	5,369	5,081
* This colu	umn is also	used by a	ı qualifyin	g widow(	er).								\$1	02,000+ Us	se Tax Ca	Iculation	Schedule

<sup>\*\*</sup> Form CT-1040 - Line 5; Form CT1040NR/PY - Line 7

If your Connecticut adjusted gross income is more than \$102,000, visit **portal.ct.gov/DRS** and select *For Individuals* to use the *Income Tax Calculator*, 2018 Connecticut Income Tax Tables posted for income greater than \$102,000 but less than \$500,000, or Tax Calculation Schedule. If you calculate your tax manually, using the tax calculator on the DRS website will ensure your tax calculation is correct.

# Tax Calculation Schedule



·		
1. Enter Connecticut adjusted gross income (AGI) from Form CT-1040NR/PY, Line 7. *	1.	00
2. Enter the exemption amount from Table A, Personal 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. Enter amount from Table B, Initial Tax Calculation.	4.	00
5. Enter amount from Table C, 3% Tax Rate Phase-Out Add-Back. If zero, enter "0."	5.	00
6. Enter amount from Table D, Tax Recapture. If zero, enter "0."	6.	00
7. Add Lines 4, 5, and 6.	7.	00
8. Enter decimal amount from Table E, Personal Tax Credits. If zero, enter "0."	8.	
9. Multiply 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

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

#### **Table A - Personal Exemptions**

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3. 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			ed Filing Joi		Married	Filing Sep	arately	Head	d of House	hold
Connect	icut AGI		Connect	ticut AGI		Connect	ticut AGI		Connect	ticut AGI	
More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption
\$ 0	\$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	\$ 0						

#### Table B - Initial Tax Calculation

Enter the initial tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5.

Complete **all** lines of the *Tax Calculation Schedule* on Page 48 to correctly calculate your 2018 Connecticut income tax. Use the filing status shown on the front of your return.

Calculate your tax instantly online using the Connecticut 2018 Income Tax Calculator. Visit the DRS website at portal.ct.gov/DRS and select For Individuals.

#### **Single or Married Filing Separately**

If the amount on Line 3 of the Tax Calculation Sche	dule is:	
Less than or equal to:	\$ 10,000	3.00%

■ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5.

#### Single or Married Filing Separately Examples:

Line 3 is \$13,000, Line 4 is \$450 | Line 3 is \$525,000, Line 4 is \$33,298

\$13,000 - \$10,000 = \$3,000 \$525,000 - \$500,000 = \$25,000 \$3,000 X .05 = \$150 \$25,000 x .0699 = \$1,748 \$300 + \$150 = \$450 \$31,550 + \$1,748 = \$33,298

#### Married 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, but less than or equal to	\$1,000,000	\$28,600 plus 6.9% of the excess over \$500,000
More than \$1,000,000		\$63,100 plus 6.99% of the excess over \$1,000,000

■ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5.

#### Married Filing Jointly/Qualifying Widow(er) Examples:

Line 3 is \$22,500, Line 4 is \$725

\$22,500 - \$20,000 = \$2,500

\$2,500 x .05 = \$125
\$600 + \$125 = \$725

Line 3 is \$1,100,000, Line 4 is \$70,090

\$1,100,000 - \$1,000,000 = \$100,000

\$1,000,000 x .0699 = \$6,990

\$63,100 + \$6,990 = \$70,090

#### **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		•
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, but less than or equal to	\$800,000	\$22,880 plus 6.9% of the excess over \$400,000
More than \$800,000		\$50,480 plus 6.99% of the excess over \$800,000

■ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5. ▶

#### **Head of Household Examples:**

Line 3 is \$20,000, Line 4 is \$680 Line 3 is \$825,000, Line 4 is \$52,228 \$20,000 - \$16,000 \$825,000 - \$800,000 = \$4,000 \$25,000 \$4,000 x .05 \$200 \$25,000 x .0699 \$1,748 \$480 + \$200 \$680 \$50,480 + \$1,748 \$52,228 =

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

Enter the phase-out amount on the Tax Calculation Schedule, Line 5 and continue to 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 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		
Connec	ticut AGI		Connect	icut AGI		Connect	Connecticut AGI		Connecticut AGI		
More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out
\$ 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

Enter the recapture amount on the Tax Calculation Schedule, Line 6 and continue to Line 7. 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		ı	ried Filing Jointl ualified Widow(e	•	Head of Household			
Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI	
More Than	Less Than or Equal To	Recapture Amount	More Than	Less Than or Equal To	Recapture Amount	More Than	Less Than or Equal To	Recapture Amount
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$ 0	\$320,000	\$ 0
\$200,000	\$205,000	\$ 90	\$400,000	\$410,000	\$ 180	\$320,000	\$328,000	\$ 140
\$205,000	\$210,000	\$ 180	\$410,000	\$420,000	\$ 360	\$328,000	\$336,000	\$ 280
\$210,000	\$215,000	\$ 270	\$420,000	\$430,000	\$ 540	\$336,000	\$344,000	\$ 420
\$215,000	\$220,000	\$ 360	\$430,000	\$440,000	\$ 720	\$344,000	\$352,000	\$ 560
\$220,000	\$225,000	\$ 450	\$440,000	\$450,000	\$ 900	\$352,000	\$360,000	\$ 700
\$225,000	\$230,000	\$ 540	\$450,000	\$460,000	\$1,080	\$360,000	\$368,000	\$ 840
\$230,000	\$235,000	\$ 630	\$460,000	\$470,000	\$1,260	\$368,000	\$376,000	\$ 980
\$235,000	\$240,000	\$ 720	\$470,000	\$480,000	\$1,440	\$376,000	\$384,000	\$1,120
\$240,000	\$245,000	\$ 810	\$480,000	\$490,000	\$1,620	\$384,000	\$392,000	\$1,260
\$245,000	\$250,000	\$ 900	\$490,000	\$500,000	\$1,800	\$392,000	\$400,000	\$1,400
\$250,000	\$255,000	\$ 990	\$500,000	\$510,000	\$1,980	\$400,000	\$408,000	\$1,540
\$255,000	\$260,000	\$1,080	\$510,000	\$520,000	\$2,160	\$408,000	\$416,000	\$1,680
\$260,000	\$265,000	\$1,170	\$520,000	\$530,000	\$2,340	\$416,000	\$424,000	\$1,820
\$265,000	\$270,000	\$1,260	\$530,000	\$540,000	\$2,520	\$424,000	\$432,000	\$1,960
\$270,000	\$275,000	\$1,350	\$540,000	\$550,000	\$2,700	\$432,000	\$440,000	\$2,100
\$275,000	\$280,000	\$1,440	\$550,000	\$560,000	\$2,880	\$440,000	\$448,000	\$2,240
\$280,000	\$285,000	\$1,530	\$560,000	\$570,000	\$3,060	\$448,000	\$456,000	\$2,380
\$285,000	\$290,000	\$1,620	\$570,000	\$580,000	\$3,240	\$456,000	\$464,000	\$2,520
\$290,000	\$295,000	\$1,710	\$580,000	\$590,000	\$3,420	\$464,000	\$472,000	\$2,660
\$295,000	\$300,000	\$1,800	\$590,000	\$600,000	\$3,600	\$472,000	\$480,000	\$2,800
\$300,000	\$305,000	\$1,890	\$600,000	\$610,000	\$3,780	\$480,000	\$488,000	\$2,940
\$305,000	\$310,000	\$1,980	\$610,000	\$620,000	\$3,960	\$488,000	\$496,000	\$3,080
\$310,000	\$315,000	\$2,070	\$620,000	\$630,000	\$4,140	\$496,000	\$504,000	\$3,220
\$315,000	\$320,000	\$2,160	\$630,000	\$640,000	\$4,320	\$504,000	\$512,000	\$3,360
\$320,000	\$325,000	\$2,250	\$640,000	\$650,000	\$4,500	\$512,000	\$520,000	\$3,500
\$325,000	\$330,000	\$2,340	\$650,000	\$660,000	\$4,680	\$520,000	\$528,000	\$3,640
\$330,000	\$335,000	\$2,430	\$660,000	\$670,000	\$4,860	\$528,000	\$536,000	\$3,780
\$335,000	\$340,000	\$2,520	\$670,000	\$680,000	\$5,040	\$536,000	\$544,000	\$3,920
\$340,000	\$345,000	\$2,610	\$680,000	\$690,000	\$5,220	\$544,000	\$552,000	\$4,060
\$345,000	\$500,000	\$2,700	\$690,000	\$1,000,000	\$5,400	\$552,000	\$800,000	\$4,200
\$500,000	\$505,000	\$2,750	\$1,000,000	\$1,010,000	\$5,500	\$800,000	\$808,000	\$4,280
\$505,000	\$510,000	\$2,800	\$1,010,000	\$1,020,000	\$5,600	\$808,000	\$816,000	\$4,360
\$510,000	\$515,000	\$2,850	\$1,020,000	\$1,030,000	\$5,700	\$816,000	\$824,000	\$4,440
\$515,000	\$520,000	\$2,900	\$1,030,000	\$1,040,000	\$5,800	\$824,000	\$832,000	\$4,520
\$520,000	\$525,000	\$2,950	\$1,040,000	\$1,050,000	\$5,900	\$832,000	\$840,000	\$4,600
\$525,000	\$530,000	\$3,000	\$1,050,000	\$1,060,000	\$6,000	\$840,000	\$848,000	\$4,680
\$530,000	\$535,000	\$3,050	\$1,060,000	\$1,070,000	\$6,100	\$848,000	\$856,000	\$4,760
\$535,000	\$540,000	\$3,100	\$1,070,000	\$1,080,000	\$6,200	\$856,000	\$864,000	\$4,840
\$540,000	and up	\$3,150	\$1,080,000	and up	\$6,300	\$864,000	and up	\$4,920

#### **Table E - Personal Tax Credits**

Enter the decimal amount on the Tax Calculation Schedule, Line 8 and continue to Line 9.

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				d Filing Joir				parately Head of H		d of House	Household	
Connec	ticut AGI		Connect	ticut AGI	cut AGI		nnecticut AGI Connect		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	
\$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	

### **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/



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



Organ Donation www.organdonor.gov/



LifeChoice Donor Services www.lifechoiceopo.org/



National Marrow Donor Program Be The Match Registry www.bethematch.org/



New England Organ Bank www.neob.org/

### **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 Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Income Tax Return, Schedule 4, Line 63. Your contribution is irrevocable. To contribute directly, send your contribution to the address shown below.

•	esignated Charity:	Mailing Address:	Make checks payable to:
Aids Research Education Fund	Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS).	Department of Public Health - HIV Prevention Program MS #11APV PO Box 340308 Hartford CT 06134-0308	Treasurer, State of Connecticut/AIDS Fund
Breast Cancer Research and Education Fund	Assists research, education, and community service programs related to breast cancer.	Department of Public Health - Community Health and Prevention Section MS #11 CCS PO Box 340308 Hartford CT 06134-0308	Treasurer, State of Connecticut/Breast Cancer Fund
CHET Baby Scholars Fund	Provides contributions of up to \$250 for CHET college savings accounts opened for children under age one or newly adopted.	Office of the State Treasurer CHET, 7th Floor 55 Elm Street Hartford, CT 06106	Treasurer, State of Connecticut/CHET Baby Scholars
Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Department of Energy & Environmental Protection Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	DEEP-Endangered Species/ Wildlife Fund
Military Relief Fund	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military service creates family financial hardship.	Military Department, Military Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795	Treasurer, State of Connecticut/Military Relief Fund
Organ Transplant Fund	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	Commissioner of Social Services/Organ Transplant Fund
Safety Net Services Fund	Protects the children of families who are no longer eligible for public assistance benefits.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	Commissioner of Social Services/Safety Net Fund
Mental Health Community Investment Account	Funds mental health prevention, treatment and recovery services delivered by private not for profit agencies in local communities.	Department of Mental Health and Addiction Services, Fiscal Division MS#14FIS PO Box 341431 Hartford, CT 06134	Treasurer, State of Connecticut/Mental Health Community Investment Account



### File returns, pay amounts due, and choose to direct deposit refunds electronically using the TSC.

### T12 C 1

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	Та	x Information		Forms and Publications					
Internet	Find important inform Business filers, and a including new legisla releases on the DRS	all of the latest DRS attion, policies and pro	news ess		all Cor publica	download, and print inecticut forms and ations by visiting the DRS at portal.ct.gov/DRS	DRS Website	Internet	
Email	Send routine tax ques (do not send account- account-related questi refund inquiries, use t feature by logging int	related inquiries). Fo ions, including bill arthe Secure Mailbox	r	DRS Email	name, and ZI or num	requests, including your address (street, city, state, P code), and the name aber of the tax product to as.drs@po.state.ct.us	DRS Forms Email	Email	
Phone	For telephone assistan Department of Revenu at <b>800-382-9463</b> (Cor outside the Greater Harea only); or <b>860-29</b> ° anywhere).	ne Services (DRS) nnecticut calls artford calling 7-5962 (from	0-297-5962	800-382-9463	800-38 calls or calling	rms and publications, call 82-9463 (Connecticut utside the Greater Hartford area only) and select 12; or 860-297-4753 (from ere).	860-297-4753	Phone	
Walk-In	locations is available are available using the	Monday through Fr the DRS phone menu threase advise the DRS	iday, 8:30 or by visi	a.m. to 4:30 pitting the DRS	o.m. (arrive website. If y	ces. Walk-in assistance at a by 4:00 p.m.). Directions to you require special ed at our main office in		Walk-In	
5	Bridgeport	Hartford		Norwich	mas St	Waterbury		5	

#### **Federal Tax Information**

10 Middle St

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.

450 Columbus Blvd



401 West Thames St

Building 700

#### **Statewide Services**

Suite 100

55 West Main St

Visit the Official State of Connecticut Website at portal.ct.gov for information on statewide services and programs.



Directions