

## LINE 12 - BALANCE DUE WITH THIS RETURN

Add Lines 10 and 11. Enter the total on Line 12. Pay the amount in full with your return. Make your check or money order payable to the Commissioner of Revenue Services. Write your Social Security Number(s) and "1991 Form CT-1040EZ" on the front of your check or money order in the lower left corner. **Do not send cash.**

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

### Sign Here

Now that you have completed your Connecticut Form CT-1040EZ, sign your name and write the date you signed the return. Your spouse must also sign and date it if this is a joint return.

# FORM CT-1040 - LINE INSTRUCTIONS

## LINE 1 - INCOME

Report on Line 1 your adjusted gross income from your 1991 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

## LINE 2 - ADDITIONS

Enter the amount from Form CT-1040, Line 29. (See instructions for Schedule 1, page 10.)

## LINE 3

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

## LINE 4 - SUBTRACTIONS

Enter the amount from Form CT-1040, Line 39. (See instructions for Schedule 1, page 10.)

## LINE 5 - CONNECTICUT ADJUSTED GROSS INCOME

Subtract Line 4 from Line 3 and enter the result on Line 5. This is your Connecticut adjusted gross income.

## LINE 6 - TAX COMPUTATION

To figure your tax, use one of the following methods:

**Tax Table** - If your Connecticut adjusted gross income is less than \$96,000, you may use the Tax Table in the back of this booklet to find your tax. Be sure to use the correct column in the Tax Table. After you have found the correct tax, enter that amount on Line 6.

**Tax Calculation Schedule** - You must use the Tax Calculation Schedule to figure your tax if your Connecticut adjusted gross income is \$96,000 or more. You may also use the Tax Calculation Schedule if your Connecticut adjusted gross income is less than \$96,000. This schedule is found at the end of this booklet.

## PAID PREPARER NOTE:

Anyone you pay to prepare your return must sign it. A preparer who signs your return must sign it by hand in the space provided. The preparer's sales tax registration number, E.I. Number, firm name, and firm address must also be entered in the space provided. Retain a copy of this return for your records. Attach to the back of this return a copy of applicable schedules and forms. Make your check or money order payable to Commissioner of Revenue Services, and be sure to sign the check. Clip the check to the front of the return.

**NOTE:** If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge a sales tax. If you have any questions regarding the use tax liability, contact any Department of Revenue Services location listed on page 3 of this booklet.

## LINE 7 - CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS

If all or part of the income reported on this return is subject to income tax in another state or specified jurisdiction and you have filed a return and paid taxes to that jurisdiction, complete Schedule 2. (See instructions for Schedule 2 on page 12.) You must also attach a copy of the tax return filed with that state or other jurisdiction to the back of your Form CT-1040.

## LINE 8 - TOTAL INCOME TAX

Subtract Line 7 from Line 6 and enter the result on Line 8. If Line 7 is greater than Line 6, enter zero.

## LINE 9 - CAPITAL GAINS, DIVIDENDS AND INTEREST TAX

Enter the amount shown on Line 25 of Schedule 394 on Line 9. If you have allocated the amount shown on Line 25 of Schedule 394, enter the appropriate amount from Line 26 of Schedule 394. (See instructions for Schedule 394 on page 12.)

## LINE 10 - CONNECTICUT TAX

Add Lines 8 and 9. Enter the amount on Line 10. This is your Connecticut tax.

## LINE 11 - CONNECTICUT INCOME TAX WITHHELD

This represents all income taxes withheld for the State of Connecticut as indicated on your copies of Forms W-2 and certain 1099's, if applicable. Enter the total of all Connecticut withholdings on Line 11. Be sure you attach the **State** copies of Forms W-2 to the front of this return; otherwise your claim of amounts withheld will not be allowed. If you have lost any State copy, ask the payer for a duplicate. Copies of 1099's need only be attached if they show an amount of Connecticut tax withheld.

## LINE 12 - ALL ESTIMATED PAYMENTS

Enter on Line 12 the total of all 1991 Income and Capital Gains, Dividends and Interest Income estimated tax payments, advance tax payments, and any prior year Capital Gains, Dividends and Interest Income Tax credit.

Be sure to include any 1991 estimated tax payments made in 1992.

### LINE 13 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you file an **Application for Extension of Time to File**, Form CT-1040EXT, for 1991 on or before April 15, 1992, enter on Line 13 the amount you paid with Form CT-1040EXT.

### LINE 14 - TOTAL PAYMENTS

Add Lines 11, 12, and 13. Enter the total of these Connecticut tax payments on Line 14. This represents the total of all Connecticut tax payments made.

### LINE 15 - OVERPAYMENT

If Line 14 is more than Line 10, subtract Line 10 from Line 14 and enter the result on Line 15. This is the amount of your overpayment.

### LINE 16 - AMOUNT OF LINE 15 TO BE APPLIED TO YOUR 1992 ESTIMATED TAX

Enter the amount of your 1991 overpayment that you wish to apply to your 1992 Connecticut estimated tax.

### LINE 17 - AMOUNT OF YOUR REFUND

Subtract Line 16 from Line 15. Enter the result on Line 17. This is the amount of your refund. It is to your advantage to file your return early. Early filers get quicker refunds. Be sure to use the proper envelope when mailing your return.

### LINE 18 - IF LINE 10 IS MORE THAN LINE 14, ENTER AMOUNT OF TAX YOU OWE

If Line 10 is more than Line 14, subtract Line 14 from Line 10, and enter the result on Line 18. This is the amount of tax you owe.

### LINE 19 - LATE PAYMENT OR LATE FILING: PENALTY AND INTEREST

**Penalty:** The penalty for late payment or underpayment of the tax due is 10% of such amount due. The penalty for late filing

where no tax is due is \$50. This \$50 penalty will apply separately to income tax and to capital gains, dividends and interest tax.

**Interest:** If you fail to pay the tax when due, interest will be charged at the rate of 1-1/4% per month or fraction thereof from the due date until payment is made.

Calculate the penalty and interest and enter these amounts in the spaces provided. Combine the penalty and interest amounts and enter the total on Line 19.

### LINE 20 - UNDERPAYMENT OF ESTIMATED CAPITAL GAINS, DIVIDENDS AND INTEREST TAX

If you have not made any estimated payments of Capital Gains, Dividends and Interest Income Tax, or have underpaid or filed your estimate late, you should calculate penalty and interest due and enter the amounts on Line 20. A worksheet to help you calculate the penalty and interest is available from the Department of Revenue Services.

**NOTE:** Filing requirements for these estimates can be found in the General Information section on page 6 of this booklet.

### LINE 21 - BALANCE DUE WITH THIS RETURN

Add Lines 18, 19 and 20. Enter the total on Line 21. Pay the amount in full with your return. Make your check or money order payable to the Commissioner of Revenue Services. Write your Social Security Number(s) and "1991 Form CT-1040" on the front of your check or money order in the lower left corner. **Do not send cash.**

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

### Sign Here

Now that you have completed your Form CT-1040, sign your name and write the date you signed the return. Your spouse must also sign and date it if this is a joint return.

See Paid Preparer Note on page 9.

## CT-1040, SCHEDULE 1 - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

### ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS

### LINE 22 - INTEREST ON STATE AND LOCAL OBLIGATIONS OTHER THAN CONNECTICUT

Enter the total amount of your interest income from bonds issued by a state other than Connecticut and municipal bonds issued by a county, city, town or other local government unit in a state other than Connecticut, which interest income is not taxed for federal purposes.

### LINE 23 - EXEMPT-INTEREST DIVIDENDS ON STATE OR LOCAL OBLIGATIONS OTHER THAN CONNECTICUT

Enter the total of your exempt-interest dividends from state or local obligations, other than those derived from obligations of the State of Connecticut or its municipalities. Enter only the percentage of income on non-Connecticut obligations where a fund invests in various states.

#### 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 24 - PRO RATA SHARE OF CERTAIN S CORPORATION SHAREHOLDER'S LOSS**

Enter only the Connecticut portion of any loss, reported on Schedule E of Federal Form 1040, from your share in an S corporation.

In the event that the S corporation apportions its ordinary income to another state(s), the apportionment percentage reported on Connecticut Corporation Tax Form 208S should be used to determine the loss addback on Line 24. This information should be provided to you by the S corporation.

**LINE 25 - ORDINARY INCOME PORTION OF LUMP SUM DISTRIBUTIONS FROM QUALIFIED PLANS**

Enter the total of the amounts from federal Form 4972, Part III Line 1, and Part IV Line 1. Attach a copy of Federal Form 4972 to the back of Form CT-1040.

**LINE 26 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT**

If you have any income from an estate or trust, any Connecticut additions or subtractions that apply to that income will be shown as state supplemental information on federal Form K-1 or equivalent. If the adjustment is a net addition, enter the amount on Line 26.

**NOTE:** If more than one estate or trust is involved, enter the sum total of all additions on Line 26.

**LINE 27 - LOSS ON SALE OF CONNECTICUT BONDS**

Enter the total amount of losses from the sale or exchange of Notes, Bonds or other obligations of the State of Connecticut.

**NOTE:** You must also report any gains or (losses) attributable to the sale or exchange of Notes, Bonds or other obligations on Schedule 394. (See detailed instructions for Schedule 394.)

**LINE 28 - OTHER**

Use Line 28 to report any additions to income which are not listed on Lines 22 through 27.

**LINE 29 - TOTAL ADDITIONS**

Add Lines 22 through 28. Enter the total on Line 29 and on Line 2 of Form CT-1040.

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS**

**LINE 30 - INTEREST ON U.S. OBLIGATIONS**

Display the total of any interest income (to the extent included in federal adjusted gross income) that federal law prohibits states from taxing; i.e., All U.S. Government bond interest such as Savings Bonds Series EE and Series HH, U.S. Treasury bills and notes.

**NOTE:** Do not enter the amount of interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds,

Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporation (FHLMC) securities. This interest is taxed by Connecticut. A complete list is available from Taxpayer Services.

**LINE 31 - DIVIDENDS FROM CERTAIN MUTUAL FUNDS CONSISTING OF U.S. OBLIGATIONS**

Include dividend income attributable to the ownership of qualified federal obligations. Certain mutual funds are qualified to pay "exempt dividends" if more than 50% of their assets consist of tax-exempt government obligations. The portion of the dividends that is tax-exempt will be shown on your annual statement.

**LINE 32 - REIMBURSED MOVING EXPENSE**

Enter the total reimbursed moving expenses included in your W-2. This amount is shown on federal Form 4782, Line 9 or equivalent statement as provided by your employer.

**LINE 33 - REFUNDS OF STATE AND LOCAL TAXES**

Enter the amount of taxable refunds of state and local income taxes reported on Line 10 of your federal Form 1040.

**LINE 34 - TIER 1 RAILROAD RETIREMENT BENEFITS**

If you received Tier 1 Railroad Retirement Benefits during 1991 you may deduct the taxable amount received from your federal adjusted gross income.

Enter the total amount of Tier I Railroad Retirement Benefits reported on federal Form 1040, Line 21b or federal Form 1040A, Line 13b.

**LINE 35 - PRO RATA SHARE OF CERTAIN S CORPORATION SHAREHOLDER'S INCOME**

Enter only the Connecticut portion of any income reported on Schedule E of federal Form 1040, from your share in an S corporation.

In the event that the S corporation apportions its ordinary income to another state(s), the apportionment percentage reported on Connecticut Corporation Tax Form 208S should be used to determine the income to be deducted on Line 35. This information should be provided to you by the S corporation.

**LINE 36 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT**

If you have any income from an estate or trust, any Connecticut additions and subtractions that apply to that income will be shown as state supplemental information on federal Form K-1 or equivalent. If the adjustment is a net subtraction, enter the amount on Line 36.

**NOTE:** If more than one estate or trust is involved, enter the sum total of all subtractions on Line 36.

**LINE 37 - GAIN ON SALE OF CONNECTICUT BONDS**

Enter the total amount of all gains from the sale or exchange of Notes, Bonds or other obligations of the State of Connecticut.

## LINE 38 - OTHER

Use Line 38 to report any subtractions to income which are not listed on Lines 30 through 37. For instance, use Line 38 to subtract the amount of any interest included in federal adjusted gross income for federally taxable Connecticut bonds.

## LINE 39 - TOTAL SUBTRACTIONS

Add Lines 30 through 38. Enter the total on Line 39 and on Line 4 of Form CT-1040.

# SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Schedule 2 is used to claim a credit against tax liability for income taxes paid during the taxable year to another state or a political subdivision thereof or the District of Columbia or any province of Canada. No credit is allowed for income tax paid to a foreign country.

The credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. Any credit claimed for income taxes paid to another state's political subdivision (city, town, etc.) should also be treated as a separate jurisdiction.

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

**Example:** John and Jane file Form CT-1040. They have paid income taxes to the states of Massachusetts and New York and to New York City. Columns A and B of Schedule 2 must be completed. One will claim a credit for income taxes paid to Massachusetts. The other will claim a credit for income taxes paid to the state of New York. A separate worksheet to calculate the credit claimed for income taxes paid to the City of New York must be completed and attached.

The credit claimed shall not exceed the amount of tax due to Connecticut on that portion of income taxed in another jurisdiction.

**NOTE:** You must attach a copy of all other jurisdiction's income tax returns to the back of your Form CT-1040.

**IMPORTANT:** Be sure to enter the name of the taxing jurisdiction in the space provided in each column.

## LINE 40 - CONNECTICUT ADJUSTED GROSS INCOME WITH MODIFICATIONS

Add to Connecticut adjusted gross income from Line 5 any net amount derived from or connected with sources in another

jurisdiction(s) where you were subject to income taxation (whether or not income tax was actually paid to the jurisdiction(s)) that is a loss. The modified amount is entered on Line 40.

## LINE 41 - NON-CONNECTICUT INCOME

Enter on Line 41 the total of non-Connecticut income which is included in your Connecticut adjusted gross income and is reported on another jurisdiction's income tax return.

## LINE 42

Divide the amount on Line 41 by the amount on Line 40. The result cannot exceed 100%. (Round to two decimal places).

## LINE 43 - CONNECTICUT INCOME TAX LIABILITY

Report on Line 43 your Connecticut income tax liability as shown on Line 6 of Form CT-1040.

## LINE 44

Multiply the percentage arrived at on Line 42 by the amount reported on Line 43.

## LINE 45 - INCOME TAX PAID TO OTHER JURISDICTIONS

Enter on Line 45 the total amount of income tax paid to another jurisdiction.

## LINE 46

Enter on Line 46 the smaller of the amounts reported on Line 44 or 45.

## LINE 47 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from Line 46A and Line 46B and Line 46 of any additional worksheets. Enter the total on Line 47 and on Line 7 of Form CT-1040.

# SCHEDULE 394 GENERAL INSTRUCTIONS

## SUMMARY OF RECENT TAX CHANGES

Effective January 1, 1991, the tax rates on capital gains, dividends and interest income have been reduced for the 1991 filing year. However, capital gains, dividends and interest

income will also be subject to the Connecticut Income Tax for the 1991 filing year.

Certain mutual funds are qualified to pay "exempt dividends" if more than 50% of their assets consist of tax-exempt U.S. Government obligations. These distributions will be treated as exempt dividends and not be subject to the dividends and interest income tax for the 1991 filing year.

For 1991, due to a legislative change, married individuals **eligible** to file a joint federal return and who reside together must file a joint Schedule 394, Connecticut Capital Gains, Dividends and Interest Tax Schedule, **regardless of how they file** for federal income tax purposes.

Dividends and interest income, and gains from the sale or exchange of capital assets received or accrued for a taxable year commencing on or after January 1, 1992 will no longer be subject to the Capital Gains, Dividends and Interest Tax, but will be subject to the Connecticut Income Tax.

There will no longer be a separate extension form for Capital Gains, Dividends and Interest Tax. Form CT-1040EXT should be used to request an extension to file your Connecticut individual income tax return. It is contained in this booklet for your convenience.

## GENERAL INFORMATION

### Filing Requirements - Schedule 394

You are not required to file Schedule 394 if:

1. Your total capital gains, dividends and interest tax is less than \$10.
2. You are a taxpayer 65 years of age or older whose federal adjusted gross income exclusive of taxable Social Security, Tier I Railroad Retirement and Capital Gains is less than \$10,000.
3. You are a taxpayer whose federal adjusted gross income is below the amount required to file a Federal Form 1040.

You must file a return if you don't fall into any of the exceptions above and :

1. You are a resident individual whose net capital gain is in excess of \$100 or a resident husband and wife whose combined net capital gain is in excess of \$200, and/or
2. You are a resident individual or a resident husband and wife who have dividends and interest received, or accrued or credited during the taxable year and your adjusted gross income equals or exceeds \$54,000.

**Resident:**

1. Connecticut was my domicile (permanent, legal residence) for the entire year of 1991;  
OR
2. I maintained a permanent place of abode in Connecticut and spent a total of more than 183 days in Connecticut.

**DEFINITION: Domicile** 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. 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.

### Part Year Residents

If you move into or out of Connecticut during the taxable year, you may be liable for the tax for the portion of the year that you lived in Connecticut.

**NOTE:** See detailed explanations for filing instructions contained in the instructions booklet for Form CT-1040NR/PY.

### Nonresidents

If you are a nonresident and sell real property located in Connecticut you may be liable for a capital gains tax.

**NOTE:** See detailed explanations for filing instructions contained in the instructions booklet for Form CT-1040NR/PY.

## FILING STATUS

For 1991, due to a legislative change, married individuals **eligible** to file a joint federal return and who reside together must file a joint Schedule 394, Connecticut Capital Gains, Dividends and Interest Tax Schedule, **regardless of how they file** for federal income tax purposes. In the event you and your spouse elect to file separate federal returns and therefore must file separate Forms CT-1040 you must allocate the tax due on Line 25 of the joint Schedule 394 between your and your spouse's Connecticut income tax return. (See line by line instructions for details.)

### Penalties and Interest

If you file a late return with additional tax due, you will be charged a penalty of 10% of the additional tax due plus interest calculated on the additional tax of 1-1/4% per month or fraction thereof.

If you file a late return (Schedule 394) with no additional tax due, you will be charged a \$50 penalty.

### Due Date

You must file Schedule 394 with Form CT-1040 on or before April 15, 1992. Fiscal year taxpayers must file on or before the 15th day of the 4th month following the close of the fiscal year. Your return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of your return.

### Schedules Required

This schedule must be accompanied by copies of the following applicable federal forms and supporting schedules as filed with the Internal Revenue Service:

- Schedules B and D of Form 1040; and
- any other applicable forms, such as Form 4797 or Schedule E.

In the event you report capital gains, dividends and interest from a partnership, fiduciary or small business corporation (Subchapter S), you must submit the respective schedules showing the distribution.

If you are required to file federal Form 2119, Statement Concerning Sale or Exchange of Personal Residence, you must attach a copy of that form to this schedule.

# SCHEDULE 394 - LINE INSTRUCTIONS

**IMPORTANT:** If you and your spouse filed separate federal tax returns, but are eligible to file a joint federal return and reside together, be sure to combine your separate items of income to determine your joint income on this schedule.

## LINE 1 - FEDERAL ADJUSTED GROSS INCOME

Enter your federal adjusted gross income from federal Form 1040, Line 31 or from federal Form 1040A, Line 16.

## LINE 2 - TAXABLE SOCIAL SECURITY INCOME

Enter the taxable portion of Social Security or Tier I, Railroad Retirement Benefits from federal Form 1040, Line 21b or Form 1040A, Line 13b.

## LINE 3 - MODIFIED ADJUSTED GROSS INCOME

Subtract Line 2 from Line 1. This is your modified adjusted gross income. If the amount you have on Line 3 is \$54,000.00 or greater, go to Line 4. If the amount is less than \$54,000.00 you are not subject to dividends and interest tax, go to Line 13.

## LINE 4 - INTEREST INCOME

Enter the interest income from your federal Form 1040, Line 8a or federal Form 1040A, Line 8a.

## LINE 5 - DIVIDEND INCOME

Enter the amount of dividends from your federal Form 1040, Line 9 or federal Form 1040A, Line 9.

## LINE 6 - ADDITIONS TO DIVIDENDS AND INTEREST INCOME

Enter the amount of additions from Schedule 394, Schedule 1, Line 31. (See Schedule 394, Schedule 1 instructions for details on page 15.)

## LINE 7 - ADD LINES 4, 5, AND 6

The total amount of Lines 4, 5, and 6 is entered here.

## LINE 8 - SUBTRACTIONS FROM DIVIDEND AND INTEREST INCOME

Enter the amount of subtractions from Schedule 394, Schedule 1, Line 36.

**NOTE:** This amount cannot exceed the amount on Line 7.

## LINE 9 - SUBTRACT LINE 8 FROM LINE 7

The net result of subtracting Line 8 from Line 7 is entered here.

**NOTE:** This cannot be a negative amount.

## LINE 10 - GROSS DIVIDENDS AND INTEREST INCOME FROM FEDERAL FORM 1040, SCHEDULE E

Enter the gross dividends and interest income received from partnerships, corporations or other entities which are not reported on Federal Schedule B, but are reported on Federal Schedule E, Form 1040.

**NOTE:** Dividends and interest income may not be offset by expenses and operating losses.

## LINE 11 - TOTAL DIVIDENDS AND INTEREST

Add Lines 9 and 10 and enter the total. This line represents your total taxable dividends and interest.

## LINE 12 - DIVIDENDS AND INTEREST INCOME TAX DUE

Multiply the amount on Line 11 by the applicable rate from the table which is located on the back of this schedule.

## LINE 13 - GAIN OR (LOSS) FROM FEDERAL FORM 1040

Enter the amount of capital gain reported on your federal Form 1040, Page 1, Line 13 and any capital gain distribution you have reported on federal Form 1040, Page 1, Line 14. Include the amount reported on federal Form 4972, Part II, Line 1.

## LINE 14 - ADDITIONS TO CAPITAL GAINS INCOME

Enter the total of all additions listed on Schedule 394, Schedule 2, Line 40. (See Schedule 394, Schedule 2 instructions for details.)

## LINE 15 - ADD LINES 13 AND 14

Add lines 13 and 14. The total amount of Lines 13 and 14 is entered here.

## LINE 16 - SUBTRACTIONS FROM CAPITAL GAINS INCOME

Enter the total of all subtractions from Capital Gains income listed on Schedule 394, Schedule 2, Line 44. (See Schedule 394, Schedule 2 instructions for details.)

## LINE 17 - SUBTRACT LINE 16 FROM LINE 15

The net result of subtracting Line 16 from Line 15 is entered here.

## LINE 18 - SUPPLEMENTAL GAINS FROM FORM 1040

Enter the supplemental gain from federal Form 1040, Line 15 and other non-separately reported supplemental gains from Schedule E. If a loss, enter zero.

## LINE 19 - TAXABLE GAIN BEFORE EXEMPTION

Add Lines 17 and 18 and enter the total.

## LINE 20 - PERSONAL EXEMPTIONS

Check all of the appropriate boxes. Multiply the number of boxes checked by \$100.

## LINE 21 - NET TAXABLE CAPITAL GAIN

Subtract the amount on Line 20 from Line 19. If the result is a negative figure, enter zero.

### LINE 22 - CAPITAL GAINS TAX DUE

Multiply the amount on Line 21 by 4.75% (0.0475). The total amount of capital gains tax should not exceed 3.4% (0.034) of your federal adjusted gross income on Schedule 394, Line 1.

### LINE 23 - CREDIT FOR TAX PAID TO ANOTHER STATE FROM SALE OF PRINCIPAL RESIDENCE

Enter the credit allowed for taxes paid to another state with respect to any gain from the sale of a principal residence located in that state.

If you paid tax to another state in respect to a gain from a sale or exchange of a residence in that state, and you used that property as your principal residence for not less than 6 months of the 12 months immediately preceding the date of the sale or exchange, you will be allowed a credit against your Connecticut tax.

The credit shall be the lesser of:

1. The tax actually paid to the other state on such gain
- OR

2. The tax that would have been due to Connecticut on such a gain.

If a credit is taken for taxes paid to another state, submit a schedule of the computation and a description of the property.

### LINE 24 - NET CAPITAL GAINS TAX DUE

Subtract the amount on Line 23 from Line 22. This is your net capital gains tax due.

### LINE 25 - TOTAL TAX

Add Lines 12 and 24. If the amount is less than \$10.00 no capital gains, dividends and interest tax is due. Otherwise enter the amount on Form CT-1040, Line 9.

### LINE 26 - ALLOCATION OF TAX

If you are married and file separate returns for federal and state income tax purposes you must allocate the amount shown on Line 25. The allocation may be made on the basis of each spouse's share of federal adjusted gross income.

## SCHEDULE 394, SCHEDULE 1- MODIFICATIONS OF DIVIDEND AND INTEREST INCOME

### ADDITIONS - LINES 27 THROUGH 31

List on Lines 27 through 30 and identify the source(s) of dividend and interest income received from bonds issued by a state other than Connecticut and municipal bonds issued by a county, city, town or other local government unit in a state other than Connecticut, as reported on federal Form 1040, Line 8b or federal Form 1040A, Line 8b. These interest items are not taxable for federal purposes but are taxable for state purposes.

Also list and identify source(s) of exempt interest dividends (other than those derived from obligations of the State of Connecticut or its municipalities).

#### **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.

The amounts listed on Line 27 through 30 are totaled and entered on Line 31. Also enter this amount on Schedule 394, Line 6.

### SUBTRACTIONS - LINES 32 THROUGH 36

List on Lines 32 through 35 and identify the source(s) of dividends and interest income from ownership of federal obligations. These obligations include U.S. Government Bonds and Notes, U.S. Treasury Bonds and Notes, U.S. Savings Bonds, and shares in a qualified mutual fund. Qualified mutual funds are certain mutual funds that pay exempt dividends if more than 50% of their assets consist of U.S. Government obligations.

Also list as a subtraction any interest penalties for early withdrawal of time deposit accounts.

The amounts listed on Lines 32 through 35 are totaled and entered on Line 36. Also enter this amount on Schedule 394, Line 8.

**NOTE:** The amount you enter on Line 8 cannot exceed the amount on Line 7.

# Form CT-1040

# 1991

## CONNECTICUT RESIDENT INCOME TAX RETURN

For the year January 1 — December 31, 1991, or other tax year beginning \_\_\_\_\_, 1991, ending \_\_\_\_\_, 19\_\_\_\_.

|                         |  |                 |                                       |
|-------------------------|--|-----------------|---------------------------------------|
| <b>Place Label Here</b> | Your First Name and Middle Initial _____                               | Last Name _____ | Your Social Security Number _____     |
|                         | If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial _____ | Last Name _____ | Spouse's Social Security Number _____ |
|                         | Home Address _____<br><i>Number and Street</i>                         |                 |                                       |
|                         | City, Town or Post Office _____  |                 | State _____                           |

**Did you file a return with the IRS as a Connecticut resident in 1990?** A.  YES  NO  
**If "Yes," has your name, address or marital status changed since then?** B.  YES  NO

|   |  |                                       |  |
|---|--|---------------------------------------|--|
| <b>Filing Status</b><br><small>(See Instructions)</small> | <b>NOTE:</b> Your filing status must be the same as your federal income tax filing status for this year. See instructions for details. |                                       |  |
|   | A. <input type="checkbox"/> Single   |                                       |  |
|   | B. <input type="checkbox"/> Married filing joint return or Qualifying widow(er)  |                                       |  |
|   | C. <input type="checkbox"/> Married filing <i>SEPARATE</i> returns _____   |                                       |  |
| D. <input type="checkbox"/> Head of Household             | Spouse's full name _____   | Spouse's Social Security Number _____ |  |

|                                    |   |    |  |
|------------------------------------|---|----|--|
| <b>Income</b>                      | 1. Federal Adjusted Gross Income (From Federal Form 1040, Line 31 or Form 1040A, Line 16, or Form 1040EZ, Line 3)                               | 1  |  |
|                                    | 2. Additions, if any (From Schedule 1, Line 29)   | 2  |  |
|                                    | 3. Add Lines 1 and 2  | 3  |  |
|                                    | 4. Subtractions, if any (From Schedule 1, Line 39)  | 4  |  |
|                                    | 5. Connecticut Adjusted Gross Income (Subtract Line 4 from Line 3)  | 5  |  |
| <b>Tax Computation and Credits</b> | 6. Income Tax: From Tax Table or Tax Calculation Schedule (See Instructions)<br><b>ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE</b> | 6  |  |
|                                    | 7. Credit for Income Tax paid to other jurisdictions (From Schedule 2, Line 47)   | 7  |  |
|                                    | 8. Total Income Tax (Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter 0)  | 8  |  |
| <b>CGD&amp;I Tax</b>               | 9. Capital Gains, Dividends and Interest Income Tax (From Sch. 394, Line 25 or if allocated, Line 26)   | 9  |  |
| <b>TOTAL TAX</b>                   | 10. Add Lines 8 and 9. This is your total Connecticut Tax   | 10 |  |
| <b>Payments</b>                    | 11. Connecticut Income Tax withheld ( <b>Attach State copies of all W-2's</b> )   | 11 |  |
|                                    | 12. All 1991 Income & CGD&I Estimated payments (Include overpayment applied from 1990 Form 394)   | 12 |  |
|                                    | 13. Payments made with extension request  | 13 |  |
|                                    | 14. Total payments (Add Lines 11 through 13)  | 14 |  |
| <b>Refund or Amount You Owe</b>    | 15. If Line 14 is greater than Line 10, enter amount overpaid. (Subtract Line 10 from Line 14)  | 15 |  |
|                                    | 16. Amount of Line 15 you want to be <b>applied</b> to your 1992 estimated tax  | 16 |  |
|                                    | 17. Amount of Line 15 you want to be <b>refunded</b> to you (Subtract Line 16 from Line 15)<br><i>(See mailing instructions below)</i>          | 17 |  |
|                                    | 18. If Line 10 is greater than Line 14, enter the amount of tax you owe. (Subtract Line 14 from Line 10)  | 18 |  |
|                                    | 19. For Late Payment or Filing: (See Instructions) Penalty \$ _____ + Interest \$ _____ =   | 19 |  |
|                                    | 20. For Underpayment of Estimated CGD&I Tax: Penalty \$ _____ + Interest \$ _____ =   | 20 |  |
|                                    | 21. Balance Due with this return (Add Lines 18 through 20)  | 21 |  |

**DUE DATE:** April 15, 1992

Make remittance payable to: COMMISSIONER OF REVENUE SERVICES  
Write your Social Security Number(s) and "1991 Form CT-1040" on your check.  
Attach a copy of all applicable schedules and forms to this return.  
Mail in the envelope provided to you with this return or to the address shown at right.

For **REFUNDS**, Mail to: Department of Revenue Services  
P.O. Box 2976  
Hartford, CT 06104-2976

For **PAYMENTS**, Mail to: Department of Revenue Services  
P.O. Box 2977  
Hartford, CT 06104-2977

**DECLARATION:** I declare under the penalties of false statement that this return including Schedule 394 (and any other accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief, is a true, correct and complete return. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

|                  |                                 |            |  |  |
|------------------|---------------------------------|------------|--|--|
| <b>Sign Here</b> | Your Signature _____            | Date _____ | Spouse's Signature (if joint return) _____ | Date _____                             |
|                  | Paid Preparer's Signature _____ |            | Date _____                                 | Federal Employer I.D. Number _____     |
|                  | Firm Name and Address _____     |            |  | CT Sales Tax Registration Number _____ |

Was a fee charged either for the preparation of this return or for advice in the preparation of this return?  YES  NO  
 Check if you used a paid preparer and do not want forms sent to you next year. Checking this box does not relieve you of your responsibility to file.



**SCHEDULE 1 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)**

| <b>Additions To Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers</b>                                |    |  |  |
|--|----|--|--|
| 22. Interest on state and local obligations other than Connecticut   | 22 |  |  |
| 23. Exempt-interest dividends on state and local obligations other than Connecticut                                      | 23 |  |  |
| 24. Pro rata share of certain S Corporation shareholder's loss   | 24 |  |  |
| 25. Ordinary income portion of lump sum distributions from qualified plans not included in Federal Adjusted Gross Income | 25 |  |  |
| 26. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than 0)                               | 26 |  |  |
| 27. Loss on sale of Connecticut bonds  | 27 |  |  |
| 28. Other - specify: _____   | 28 |  |  |
| 29. <b>Total Additions</b> (Add Lines 22 through 28) Enter here and on Line 2 on the front of this form                  | 29 |  |  |
| <b>Subtractions From Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers</b>                           |    |  |  |
| 30. Interest on U.S. obligations   | 30 |  |  |
| 31. Dividends from certain mutual funds consisting of U.S. obligations   | 31 |  |  |
| 32. Reimbursed moving expenses   | 32 |  |  |
| 33. Refunds on state and local income taxes  | 33 |  |  |
| 34. Tier 1 Railroad Retirement benefits  | 34 |  |  |
| 35. Pro rata share of certain S Corporation shareholders' income   | 35 |  |  |
| 36. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than 0)                                  | 36 |  |  |
| 37. Gain on sale of Connecticut bonds  | 37 |  |  |
| 38. Other — specify: _____   | 38 |  |  |
| 39. <b>Total Subtractions</b> (Add Lines 30 through 38) Enter here and on Line 4 on the front of this form               | 39 |  |  |

**SCHEDULE 2 — CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS**

|   |    |  |  |
|---|----|--|--|
| 40. MODIFIED CONNECTICUT ADJUSTED GROSS INCOME (See Instructions) | 40 |  |  |
|---|----|--|--|

  

|   |    | COLUMN A | COLUMN B |
|---|----|----------|----------|
| ENTER NAME OF JURISDICTION(S) ▶   |    |          |          |
| FOR EACH COLUMN, ENTER THE FOLLOWING:   |    |          |          |
| 41. Non-Connecticut income included on Line 40 and reported on another jurisdiction's income tax return (Attach copy) | 41 |          |          |
| 42. Divide Line 41 by Line 40 (May not exceed 1.00)   | 42 |          |          |
| 43. Connecticut Income Tax liability (From Line 6)  | 43 |          |          |
| 44. Multiply Line 42 × Line 43  | 44 |          |          |
| 45. Income tax paid to another jurisdiction   | 45 |          |          |
| 46. Enter the smaller of Line 44 or Line 45   | 46 |          |          |
| 47. <b>TOTAL CREDIT</b> (Add Line 46, all columns) Enter this amount here and on Line 7                               | 47 |          |          |

**SCHEDULE 394**

**1991**

**Capital Gains, Dividends and Interest Liability**  
(Attach to Form CT-1040)

**NOTE:** Your filing status for Schedule 394 is not necessarily the same as your filing status for Form CT-1040 or your federal return. See Instructions for details.

|   |           |                                 |
|---|-----------|---------------------------------|
| Your first name and middle initial                        | Last Name | Your Social Security Number     |
|   |           |                                 |
| If a joint return, spouse's first name and middle initial | Last Name | Spouse's Social Security Number |
|   |           |                                 |

|   |   |
|---|---|
| <b>Filing Status</b><br><br><i>See Instructions</i> | <p>A. <input type="checkbox"/> Single</p> <p>B. <input type="checkbox"/> Married Filing Jointly (Note: If you and your spouse filed separate federal tax returns, be sure to combine your separate items of income to determine your joint income on this schedule.)</p> <p>C. <input type="checkbox"/> Married Filing Separately (Note: You may not select this filing status if you are <b>eligible</b> to file a joint federal tax return and you and your spouse lived together at the end of the 1991 taxable year.)</p> |
|---|---|

| — ADJUSTED GROSS INCOME —   |   |  |  |
|---|---|--|--|
| 1. Federal Adjusted Gross Income from federal Form 1040, Line 31 or Form 1040A, Line 16 | 1 |  |  |
| 2. Taxable Social Security Income from federal Form 1040, Line 21b or 1040A, Line 13b   | 2 |  |  |
| 3. Modified Adjusted Gross Income (Subtract Line 2 from Line 1)                         | 3 |  |  |

IF AMOUNT ON LINE 3 IS \$54,000 OR GREATER, GO TO LINE 4. IF LESS THAN \$54,000, GO TO LINE 13

| —DIVIDENDS AND INTEREST INCOME TAX—  |    |  |  |
|--|----|--|--|
| 4. Interest Income from federal Form 1040, Line 8a or Form 1040A, Line 8a  | 4  |  |  |
| 5. Dividends from federal Form 1040, Line 9 or Form 1040A, Line 9  | 5  |  |  |
| 6. Additions to Dividends and Interest Income (From Schedule 1, Line 31)   | 6  |  |  |
| 7. Add Lines 4, 5 and 6  | 7  |  |  |
| 8. Subtractions from Dividends and Interest Income (From Schedule 1, Line 36)                                    | 8  |  |  |
| 9. Subtract Line 8 from Line 7   | 9  |  |  |
| 10. Gross Dividends and Interest Income from federal Form 1040, Schedule E (Not reported on Lines 4 and 5 above) |    |  |  |
| Dividends \$ _____ plus Interest \$ _____ =  | 10 |  |  |
| 11. Total Dividends and Interest Income (Add Lines 9 and 10 and enter TOTAL)                                     | 11 |  |  |
| 12. DIVIDENDS AND INTEREST INCOME TAX DUE (Multiply Line 11 by Applicable Rate from table on Page 2)             | 12 |  |  |

—CAPITAL GAINS TAX —

IF YOU DO NOT HAVE ANY CAPITAL GAINS, CAPITAL GAIN DISTRIBUTION OR SUPPLEMENTAL GAINS, GO TO LINE 25

|  |    |  |  |
|--|----|--|--|
| 13. Gain or (Loss) from federal Form 1040, Line 13 or Capital Gain Distributions from Form 1040, Line 14 | 13 |  |  |
| 14. Additions to Capital Gains Income (From Schedule 2, Line 40)   | 14 |  |  |
| 15. Add Lines 13 and 14  | 15 |  |  |
| 16. Subtractions from Capital Gains Income (From Schedule 2, Line 44)                                    | 16 |  |  |
| 17. Subtract Line 16 from Line 15  | 17 |  |  |
| 18. Supplemental Gains from federal Form 1040, Line 15 and Schedule E (IF LOSS, ENTER ZERO)              | 18 |  |  |
| 19. Taxable Gain before exemption (Add Lines 17 and 18)  | 19 |  |  |

**NOTE FOR TAXPAYERS AGE 65 OR OVER:** If Line 3 minus Lines 13 and 18 is less than \$10,000, NO TAX IS DUE

|  |   |   |   |   |   |   |   |   |                          |                          |           |    |  |  |
|--|---|---|---|---|---|---|---|---|--------------------------|--------------------------|-----------|----|--|--|
| 20. <table style="display: inline-table; border: none;"> <tr> <td style="border: 1px solid black; padding: 2px;">Personal Exemptions</td> <td style="padding: 2px;"><input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</td> <td style="padding: 2px;"><input type="checkbox"/> Standard</td> <td style="padding: 2px;"><input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</td> <td style="padding: 2px;"><input type="checkbox"/> 65 or Over</td> <td style="padding: 2px;"><input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</td> <td style="padding: 2px;"><input type="checkbox"/> Blind</td> <td style="padding: 2px;"><input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</td> <td style="padding: 2px;">checked _____</td> <td style="padding: 2px;">Multiply Number of boxes</td> <td style="padding: 2px;">x \$100 =</td> </tr> </table> | Personal Exemptions   | <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | <input type="checkbox"/> Standard                                 | <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | <input type="checkbox"/> 65 or Over                               | <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | <input type="checkbox"/> Blind                                    | <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | checked _____            | Multiply Number of boxes | x \$100 = | 20 |  |  |
| Personal Exemptions  | <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | <input type="checkbox"/> Standard                                 | <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | <input type="checkbox"/> 65 or Over                               | <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | <input type="checkbox"/> Blind                                    | <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse | checked _____   | Multiply Number of boxes | x \$100 =                |           |    |  |  |
| 21. Net taxable gain (Subtract Line 20 from Line 19. If negative figure, enter zero)   | 21  |   |   |   |   |   |   |   |                          |                          |           |    |  |  |
| 22. Capital Gains Tax Due (4.75% of Line 21 but not to exceed 3.4% of Line 1)  | 22  |   |   |   |   |   |   |   |                          |                          |           |    |  |  |
| 23. Credit for Tax Paid to another State from sale of principal residence (see instructions)   | 23  |   |   |   |   |   |   |   |                          |                          |           |    |  |  |
| 24. NET CAPITAL GAINS TAX DUE (Subtract Line 23 from Line 22)  | 24  |   |   |   |   |   |   |   |                          |                          |           |    |  |  |
| 25. <b>TOTAL TAX</b> (Add Lines 12 and 24) IF AMOUNT IS LESS THAN \$10, NO TAX IS DUE  | 25  |   |   |   |   |   |   |   |                          |                          |           |    |  |  |

Enter the amount shown on Line 25 of this schedule on Line 9 of Form CT-1040. If you are married and file separate returns for Connecticut Income Tax, you must apportion the amount shown on Line 25 between your income tax return and your spouse's income tax return on Line 26 below. Amounts allocated on Line 26 must equal **TOTAL TAX** on Line 25.

|                                 |                  |                                 |                  |
|---------------------------------|------------------|---------------------------------|------------------|
| 26. Your Social Security Number | Amount Allocated | Spouse's Social Security Number | Amount Allocated |
|                                 | \$               |                                 | \$               |

If the TOTAL TAX is allocated on Line 26, both taxpayers must sign declaration on Page 2

**RATE OF TAX ON DIVIDENDS AND INTEREST IS BASED ON ADJUSTED GROSS INCOME AS SHOWN BELOW**

**Adjusted Gross Income From Line 3**

| At Least | But Less Than | Rate  |
|----------|---------------|-------|
| \$54,000 | \$56,000      | 0.75% |
| \$56,000 | \$58,000      | 1.50% |
| \$58,000 | \$60,000      | 2.00% |
| \$60,000 | \$62,000      | 2.75% |
| \$62,000 | \$66,000      | 3.50% |
| \$66,000 | \$70,000      | 4.00% |
| \$70,000 | \$74,000      | 4.75% |

**Adjusted Gross Income From Line 3**

| At Least  | But Less Than | Rate  |
|-----------|---------------|-------|
| \$74,000  | \$78,000      | 5.50% |
| \$78,000  | \$82,000      | 6.00% |
| \$82,000  | \$86,000      | 6.75% |
| \$86,000  | \$90,000      | 7.50% |
| \$90,000  | \$100,000     | 8.75% |
| \$100,000 | and over      | 9.50% |

**SCHEDULES**

**SCHEDULE 1 — MODIFICATIONS OF DIVIDENDS AND INTEREST INCOME** (See Instructions)

| <b>Additions to Dividends and Interest Income</b>      |   |    |  |
|--|---|----|--|
| 27   |   | 27 |  |
| 28   |   | 28 |  |
| 29   |   | 29 |  |
| 30   |   | 30 |  |
| 31   | Total Additions (Add Lines 27 through 30). Enter here and on Line 6 on front    | 31 |  |
| <b>Subtractions from Dividends and Interest Income</b> |   |    |  |
| 32   |   | 32 |  |
| 33   |   | 33 |  |
| 34   |   | 34 |  |
| 35   |   | 35 |  |
| 36   | Total Subtractions (Add Lines 32 through 35). Enter here and on Line 8 on front | 36 |  |

**SCHEDULE 2 — MODIFICATIONS OF CAPITAL GAINS OR LOSSES** (See Instructions)

| <b>Additions to Capital Gains or Losses</b>      |  |    |  |
|--|--|----|--|
| 37   |  | 37 |  |
| 38   |  | 38 |  |
| 39   |  | 39 |  |
| 40   | Total Additions (Add Lines 37 through 39). Enter here and on Line 14 on front    | 40 |  |
| <b>Subtractions from Capital Gains or Losses</b> |  |    |  |
| 41   |  | 41 |  |
| 42   |  | 42 |  |
| 43   |  | 43 |  |
| 44   | Total Subtractions (Add Lines 41 through 43). Enter here and on Line 16 on front | 44 |  |

Attach to this schedule a copy of Schedule B and/or Schedule D and all other applicable schedules from your Federal Income Tax Return. (If those schedules are not used, attach details of your Capital Gains, Dividends and Interest Income)

**DECLARATION:** I declare under the penalties of false statement that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief, is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|   |                           |      |                              |                                  |
|---|---------------------------|------|------------------------------|----------------------------------|
| <b>Sign Here</b><br>Keep a copy of this return for your records | Your Signature            | Date | Spouse's Signature           | Date                             |
|   | Paid Preparer's Signature |      | Date                         |                                  |
|   | Firm Name and Address     |      | Federal Employer I.D. Number |                                  |
|   |                           |      |                              | CT Sales Tax Registration Number |

# SCHEDULE 394, SCHEDULE 2 - MODIFICATIONS OF CAPITAL GAINS

## ADDITIONS - LINES 37 THROUGH 40

List on Lines 37 through 39 and identify the source(s) of losses incurred from the sale or exchange of notes, bonds or other obligations of the State of Connecticut or any of the political subdivisions thereof or their respective agencies or instrumentalities, i.e., cities and towns.

The amounts listed on Lines 37 through 39 are totaled and entered on Line 40. Also enter this amount on Schedule 394, Line 14.

## SUBTRACTIONS - LINES 41 THROUGH 44

List on Lines 41 through 43 and identify the source(s) of all your gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or any of the political subdivisions thereof or their respective agencies or instrumentalities, i.e., cities or towns.

Also list the taxable capital gain from the sale of a principal

residence by a taxpayer 65 years of age or older which is included in the net gains entered on Schedule 394, Line 13, provided that the residence has been owned and used as such for 5 of the 8 preceding years. This is a once-in-a-lifetime exemption for an individual or for both spouses who file jointly.

Also list all gains from the sale or exchange of agricultural animals included on Schedule 394, Line 13.

The amounts listed on Lines 41 through 43 are totaled and entered on Line 44. Also enter this amount on Schedule 394, Line 16.

### Sign Here

You are only required to sign Schedule 394 if you were required to allocate your tax on Line 26. In this case, both spouses are required to sign and date Schedule 394. Your paid preparer must also sign this schedule.

**NOTE:** If you and your spouse filed a joint Schedule 394, but elected to file separate Forms CT-1040:

1. No refund will be processed if both spouses have not signed the Schedule 394; and
2. A Schedule 394 with original signatures must be attached to each separate Form CT-1040.

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>12,000</b>  |               |                                     |                   |                          |
| 12,000         | 12,050        | 0.09                                | 0.00              | 0.00                     |
| 12,050         | 12,100        | 0.28                                | 0.00              | 0.00                     |
| 12,100         | 12,150        | 0.47                                | 0.00              | 0.00                     |
| 12,150         | 12,200        | 0.66                                | 0.00              | 0.00                     |
| 12,200         | 12,250        | 0.84                                | 0.00              | 0.00                     |
| 12,250         | 12,300        | 1.03                                | 0.00              | 0.00                     |
| 12,300         | 12,350        | 1.22                                | 0.00              | 0.00                     |
| 12,350         | 12,400        | 1.41                                | 0.00              | 0.00                     |
| 12,400         | 12,450        | 1.59                                | 0.00              | 0.00                     |
| 12,450         | 12,500        | 1.78                                | 0.00              | 0.00                     |
| 12,500         | 12,550        | 1.97                                | 0.00              | 0.00                     |
| 12,550         | 12,600        | 2.16                                | 0.00              | 0.00                     |
| 12,600         | 12,650        | 2.34                                | 0.00              | 0.00                     |
| 12,650         | 12,700        | 2.53                                | 0.00              | 0.00                     |
| 12,700         | 12,750        | 2.72                                | 0.00              | 0.00                     |
| 12,750         | 12,800        | 2.91                                | 0.00              | 0.00                     |
| 12,800         | 12,850        | 3.09                                | 0.00              | 0.00                     |
| 12,850         | 12,900        | 3.28                                | 0.00              | 0.00                     |
| 12,900         | 12,950        | 3.47                                | 0.00              | 0.00                     |
| 12,950         | 13,000        | 3.66                                | 0.00              | 0.00                     |
| <b>13,000</b>  |               |                                     |                   |                          |
| 13,000         | 13,050        | 3.84                                | 0.00              | 0.00                     |
| 13,050         | 13,100        | 4.03                                | 0.00              | 0.00                     |
| 13,100         | 13,150        | 4.22                                | 0.00              | 0.00                     |
| 13,150         | 13,200        | 4.41                                | 0.00              | 0.00                     |
| 13,200         | 13,250        | 4.59                                | 0.00              | 0.00                     |
| 13,250         | 13,300        | 4.78                                | 0.00              | 0.00                     |
| 13,300         | 13,350        | 4.97                                | 0.00              | 0.00                     |
| 13,350         | 13,400        | 5.16                                | 0.00              | 0.00                     |
| 13,400         | 13,450        | 5.34                                | 0.00              | 0.00                     |
| 13,450         | 13,500        | 5.53                                | 0.00              | 0.00                     |
| 13,500         | 13,550        | 5.72                                | 0.00              | 0.00                     |
| 13,550         | 13,600        | 5.91                                | 0.00              | 0.00                     |
| 13,600         | 13,650        | 6.09                                | 0.00              | 0.00                     |
| 13,650         | 13,700        | 6.28                                | 0.00              | 0.00                     |
| 13,700         | 13,750        | 6.47                                | 0.00              | 0.00                     |
| 13,750         | 13,800        | 6.66                                | 0.00              | 0.00                     |
| 13,800         | 13,850        | 6.84                                | 0.00              | 0.00                     |
| 13,850         | 13,900        | 7.03                                | 0.00              | 0.00                     |
| 13,900         | 13,950        | 7.22                                | 0.00              | 0.00                     |
| 13,950         | 14,000        | 7.41                                | 0.00              | 0.00                     |
| <b>14,000</b>  |               |                                     |                   |                          |
| 14,000         | 14,050        | 7.59                                | 0.00              | 0.00                     |
| 14,050         | 14,100        | 7.78                                | 0.00              | 0.00                     |
| 14,100         | 14,150        | 7.97                                | 0.00              | 0.00                     |
| 14,150         | 14,200        | 8.16                                | 0.00              | 0.00                     |
| 14,200         | 14,250        | 8.34                                | 0.00              | 0.00                     |
| 14,250         | 14,300        | 8.53                                | 0.00              | 0.00                     |
| 14,300         | 14,350        | 8.72                                | 0.00              | 0.00                     |
| 14,350         | 14,400        | 8.91                                | 0.00              | 0.00                     |
| 14,400         | 14,450        | 9.09                                | 0.00              | 0.00                     |
| 14,450         | 14,500        | 9.28                                | 0.00              | 0.00                     |
| 14,500         | 14,550        | 9.47                                | 0.00              | 0.00                     |
| 14,550         | 14,600        | 9.66                                | 0.00              | 0.00                     |
| 14,600         | 14,650        | 9.84                                | 0.00              | 0.00                     |
| 14,650         | 14,700        | 10.03                               | 0.00              | 0.00                     |
| 14,700         | 14,750        | 10.22                               | 0.00              | 0.00                     |
| 14,750         | 14,800        | 10.41                               | 0.00              | 0.00                     |
| 14,800         | 14,850        | 10.59                               | 0.00              | 0.00                     |
| 14,850         | 14,900        | 10.78                               | 0.00              | 0.00                     |
| 14,900         | 14,950        | 10.97                               | 0.00              | 0.00                     |
| 14,950         | 15,000        | 11.16                               | 0.00              | 0.00                     |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>15,000</b>  |               |                                     |                   |                          |
| 15,000         | 15,050        | 29.49                               | 0.00              | 0.00                     |
| 15,050         | 15,100        | 29.98                               | 0.00              | 0.00                     |
| 15,100         | 15,150        | 30.47                               | 0.00              | 0.00                     |
| 15,150         | 15,200        | 30.96                               | 0.00              | 0.00                     |
| 15,200         | 15,250        | 31.44                               | 0.00              | 0.00                     |
| 15,250         | 15,300        | 31.93                               | 0.00              | 0.00                     |
| 15,300         | 15,350        | 32.42                               | 0.00              | 0.00                     |
| 15,350         | 15,400        | 32.91                               | 0.00              | 0.00                     |
| 15,400         | 15,450        | 33.39                               | 0.00              | 0.00                     |
| 15,450         | 15,500        | 33.88                               | 0.00              | 0.00                     |
| 15,500         | 15,550        | 34.37                               | 0.00              | 0.00                     |
| 15,550         | 15,600        | 34.86                               | 0.00              | 0.00                     |
| 15,600         | 15,650        | 35.34                               | 0.00              | 0.00                     |
| 15,650         | 15,700        | 35.83                               | 0.00              | 0.00                     |
| 15,700         | 15,750        | 36.32                               | 0.00              | 0.00                     |
| 15,750         | 15,800        | 36.81                               | 0.00              | 0.00                     |
| 15,800         | 15,850        | 37.29                               | 0.00              | 0.00                     |
| 15,850         | 15,900        | 37.78                               | 0.00              | 0.00                     |
| 15,900         | 15,950        | 38.27                               | 0.00              | 0.00                     |
| 15,950         | 16,000        | 38.76                               | 0.00              | 0.00                     |
| <b>16,000</b>  |               |                                     |                   |                          |
| 16,000         | 16,050        | 39.24                               | 0.00              | 0.00                     |
| 16,050         | 16,100        | 39.73                               | 0.00              | 0.00                     |
| 16,100         | 16,150        | 40.22                               | 0.00              | 0.00                     |
| 16,150         | 16,200        | 40.71                               | 0.00              | 0.00                     |
| 16,200         | 16,250        | 41.19                               | 0.00              | 0.00                     |
| 16,250         | 16,300        | 41.68                               | 0.00              | 0.00                     |
| 16,300         | 16,350        | 42.17                               | 0.00              | 0.00                     |
| 16,350         | 16,400        | 42.66                               | 0.00              | 0.00                     |
| 16,400         | 16,450        | 43.14                               | 0.00              | 0.00                     |
| 16,450         | 16,500        | 43.63                               | 0.00              | 0.00                     |
| 16,500         | 16,550        | 44.12                               | 0.00              | 0.00                     |
| 16,550         | 16,600        | 44.61                               | 0.00              | 0.00                     |
| 16,600         | 16,650        | 45.09                               | 0.00              | 0.00                     |
| 16,650         | 16,700        | 45.58                               | 0.00              | 0.00                     |
| 16,700         | 16,750        | 46.07                               | 0.00              | 0.00                     |
| 16,750         | 16,800        | 46.56                               | 0.00              | 0.00                     |
| 16,800         | 16,850        | 47.04                               | 0.00              | 0.00                     |
| 16,850         | 16,900        | 47.53                               | 0.00              | 0.00                     |
| 16,900         | 16,950        | 48.02                               | 0.00              | 0.00                     |
| 16,950         | 17,000        | 48.51                               | 0.00              | 0.00                     |
| <b>17,000</b>  |               |                                     |                   |                          |
| 17,000         | 17,050        | 48.99                               | 0.00              | 0.00                     |
| 17,050         | 17,100        | 49.48                               | 0.00              | 0.00                     |
| 17,100         | 17,150        | 49.97                               | 0.00              | 0.00                     |
| 17,150         | 17,200        | 50.46                               | 0.00              | 0.00                     |
| 17,200         | 17,250        | 50.94                               | 0.00              | 0.00                     |
| 17,250         | 17,300        | 51.43                               | 0.00              | 0.00                     |
| 17,300         | 17,350        | 51.92                               | 0.00              | 0.00                     |
| 17,350         | 17,400        | 52.41                               | 0.00              | 0.00                     |
| 17,400         | 17,450        | 52.89                               | 0.00              | 0.00                     |
| 17,450         | 17,500        | 53.38                               | 0.00              | 0.00                     |
| 17,500         | 17,550        | 53.87                               | 0.00              | 0.00                     |
| 17,550         | 17,600        | 54.36                               | 0.00              | 0.00                     |
| 17,600         | 17,650        | 54.84                               | 0.00              | 0.00                     |
| 17,650         | 17,700        | 55.33                               | 0.00              | 0.00                     |
| 17,700         | 17,750        | 55.82                               | 0.00              | 0.00                     |
| 17,750         | 17,800        | 56.31                               | 0.00              | 0.00                     |
| 17,800         | 17,850        | 56.79                               | 0.00              | 0.00                     |
| 17,850         | 17,900        | 57.28                               | 0.00              | 0.00                     |
| 17,900         | 17,950        | 57.77                               | 0.00              | 0.00                     |
| 17,950         | 18,000        | 58.26                               | 0.00              | 0.00                     |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>18,000</b>  |               |                                     |                   |                          |
| 18,000         | 18,050        | 58.74                               | 0.00              | 0.00                     |
| 18,050         | 18,100        | 59.23                               | 0.00              | 0.00                     |
| 18,100         | 18,150        | 59.72                               | 0.00              | 0.00                     |
| 18,150         | 18,200        | 60.21                               | 0.00              | 0.00                     |
| 18,200         | 18,250        | 60.69                               | 0.00              | 0.00                     |
| 18,250         | 18,300        | 61.18                               | 0.00              | 0.00                     |
| 18,300         | 18,350        | 61.67                               | 0.00              | 0.00                     |
| 18,350         | 18,400        | 62.16                               | 0.00              | 0.00                     |
| 18,400         | 18,450        | 62.64                               | 0.00              | 0.00                     |
| 18,450         | 18,500        | 63.13                               | 0.00              | 0.00                     |
| 18,500         | 18,550        | 63.62                               | 0.00              | 0.00                     |
| 18,550         | 18,600        | 64.11                               | 0.00              | 0.00                     |
| 18,600         | 18,650        | 64.59                               | 0.00              | 0.00                     |
| 18,650         | 18,700        | 65.08                               | 0.00              | 0.00                     |
| 18,700         | 18,750        | 65.57                               | 0.00              | 0.00                     |
| 18,750         | 18,800        | 66.06                               | 0.00              | 0.00                     |
| 18,800         | 18,850        | 66.54                               | 0.00              | 0.00                     |
| 18,850         | 18,900        | 67.03                               | 0.00              | 0.00                     |
| 18,900         | 18,950        | 67.52                               | 0.00              | 0.00                     |
| 18,950         | 19,000        | 68.01                               | 0.00              | 0.00                     |
| <b>19,000</b>  |               |                                     |                   |                          |
| 19,000         | 19,050        | 68.49                               | 0.09              | 0.00                     |
| 19,050         | 19,100        | 68.98                               | 0.28              | 0.00                     |
| 19,100         | 19,150        | 69.47                               | 0.47              | 0.00                     |
| 19,150         | 19,200        | 69.96                               | 0.66              | 0.00                     |
| 19,200         | 19,250        | 70.44                               | 0.84              | 0.00                     |
| 19,250         | 19,300        | 70.93                               | 1.03              | 0.00                     |
| 19,300         | 19,350        | 71.42                               | 1.22              | 0.00                     |
| 19,350         | 19,400        | 71.91                               | 1.41              | 0.00                     |
| 19,400         | 19,450        | 72.39                               | 1.59              | 0.00                     |
| 19,450         | 19,500        | 72.88                               | 1.78              | 0.00                     |
| 19,500         | 19,550        | 73.37                               | 1.97              | 0.00                     |
| 19,550         | 19,600        | 73.86                               | 2.16              | 0.00                     |
| 19,600         | 19,650        | 74.34                               | 2.34              | 0.00                     |
| 19,650         | 19,700        | 74.83                               | 2.53              | 0.00                     |
| 19,700         | 19,750        | 75.32                               | 2.72              | 0.00                     |
| 19,750         | 19,800        | 75.81                               | 2.91              | 0.00                     |
| 19,800         | 19,850        | 76.29                               | 3.09              | 0.00                     |
| 19,850         | 19,900        | 76.78                               | 3.28              | 0.00                     |
| 19,900         | 19,950        | 77.27                               | 3.47              | 0.00                     |
| 19,950         | 20,000        | 77.76                               | 3.66              | 0.00                     |
| <b>20,000</b>  |               |                                     |                   |                          |
| 20,000         | 20,050        | 102.32                              | 3.84              | 0.00                     |
| 20,050         | 20,100        | 102.96                              | 4.03              | 0.00                     |
| 20,100         | 20,150        | 103.59                              | 4.22              | 0.00                     |
| 20,150         | 20,200        | 104.23                              | 4.41              | 0.00                     |
| 20,200         | 20,250        | 104.87                              | 4.59              | 0.00                     |
| 20,250         | 20,300        | 105.51                              | 4.78              | 0.00                     |
| 20,300         | 20,350        | 106.14                              | 4.97              | 0.00                     |
| 20,350         | 20,400        | 106.78                              | 5.16              | 0.00                     |
| 20,400         | 20,450        | 107.42                              | 5.34              | 0.00                     |
| 20,450         | 20,500        | 108.06                              | 5.53              | 0.00                     |
| 20,500         | 20,550        | 108.69                              | 5.72              | 0.00                     |
| 20,550         | 20,600        | 109.33                              | 5.91              | 0.00                     |
| 20,600         | 20,650        | 109.97                              | 6.09              | 0.00                     |
| 20,650         | 20,700        | 110.61                              | 6.28              | 0.00                     |
| 20,700         | 20,750        | 111.24                              | 6.47              | 0.00                     |
| 20,750         | 20,800        | 111.88                              | 6.66              | 0.00                     |
| 20,800         | 20,850        | 112.52                              | 6.84              | 0.00                     |
| 20,850         | 20,900        | 113.16                              | 7.03              | 0.00                     |
| 20,900         | 20,950        | 113.79                              | 7.22              | 0.00                     |
| 20,950         | 21,000        | 114.43                              | 7.41              | 0.00                     |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>21,000</b>  |               |                                     |                   |                          |
| 21,000         | 21,050        | 115.07                              | 7.59              | 0.00                     |
| 21,050         | 21,100        | 115.71                              | 7.78              | 0.00                     |
| 21,100         | 21,150        | 116.34                              | 7.97              | 0.00                     |
| 21,150         | 21,200        | 116.98                              | 8.16              | 0.00                     |
| 21,200         | 21,250        | 117.62                              | 8.34              | 0.00                     |
| 21,250         | 21,300        | 118.26                              | 8.53              | 0.00                     |
| 21,300         | 21,350        | 118.89                              | 8.72              | 0.00                     |
| 21,350         | 21,400        | 119.53                              | 8.91              | 0.00                     |
| 21,400         | 21,450        | 120.17                              | 9.09              | 0.00                     |
| 21,450         | 21,500        | 120.81                              | 9.28              | 0.00                     |
| 21,500         | 21,550        | 121.44                              | 9.47              | 0.00                     |
| 21,550         | 21,600        | 122.08                              | 9.66              | 0.00                     |
| 21,600         | 21,650        | 122.72                              | 9.84              | 0.00                     |
| 21,650         | 21,700        | 123.36                              | 10.03             | 0.00                     |
| 21,700         | 21,750        | 123.99                              | 10.22             | 0.00                     |
| 21,750         | 21,800        | 124.63                              | 10.41             | 0.00                     |
| 21,800         | 21,850        | 125.27                              | 10.59             | 0.00                     |
| 21,850         | 21,900        | 125.91                              | 10.78             | 0.00                     |
| 21,900         | 21,950        | 126.54                              | 10.97             | 0.00                     |
| 21,950         | 22,000        | 127.18                              | 11.16             | 0.00                     |
| <b>22,000</b>  |               |                                     |                   |                          |
| 22,000         | 22,050        | 127.82                              | 11.34             | 0.00                     |
| 22,050         | 22,100        | 128.46                              | 11.53             | 0.00                     |
| 22,100         | 22,150        | 129.09                              | 11.72             | 0.00                     |
| 22,150         | 22,200        | 129.73                              | 11.91             | 0.00                     |
| 22,200         | 22,250        | 130.37                              | 12.09             | 0.00                     |
| 22,250         | 22,300        | 131.01                              | 12.28             | 0.00                     |
| 22,300         | 22,350        | 131.64                              | 12.47             | 0.00                     |
| 22,350         | 22,400        | 132.28                              | 12.66             | 0.00                     |
| 22,400         | 22,450        | 132.92                              | 12.84             | 0.00                     |
| 22,450         | 22,500        | 133.56                              | 13.03             | 0.00                     |
| 22,500         | 22,550        | 134.19                              | 13.22             | 0.00                     |
| 22,550         | 22,600        | 134.83                              | 13.41             | 0.00                     |
| 22,600         | 22,650        | 135.47                              | 13.59             | 0.00                     |
| 22,650         | 22,700        | 136.11                              | 13.78             | 0.00                     |
| 22,700         | 22,750        | 136.74                              | 13.97             | 0.00                     |
| 22,750         | 22,800        | 137.38                              | 14.16             | 0.00                     |
| 22,800         | 22,850        | 138.02                              | 14.34             | 0.00                     |
| 22,850         | 22,900        | 138.66                              | 14.53             | 0.00                     |
| 22,900         | 22,950        | 139.29                              | 14.72             | 0.00                     |
| 22,950         | 23,000        | 139.93                              | 14.91             | 0.00                     |
| <b>23,000</b>  |               |                                     |                   |                          |
| 23,000         | 23,050        | 140.57                              | 15.09             | 0.00                     |
| 23,050         | 23,100        | 141.21                              | 15.28             | 0.00                     |
| 23,100         | 23,150        | 141.84                              | 15.47             | 0.00                     |
| 23,150         | 23,200        | 142.48                              | 15.66             | 0.00                     |
| 23,200         | 23,250        | 143.12                              | 15.84             | 0.00                     |
| 23,250         | 23,300        | 143.76                              | 16.03             | 0.00                     |
| 23,300         | 23,350        | 144.39                              | 16.22             | 0.00                     |
| 23,350         | 23,400        | 145.03                              | 16.41             | 0.00                     |
| 23,400         | 23,450        | 145.67                              | 16.59             | 0.00                     |
| 23,450         | 23,500        | 146.31                              | 16.78             | 0.00                     |
| 23,500         | 23,550        | 146.94                              | 16.97             | 0.00                     |
| 23,550         | 23,600        | 147.58                              | 17.16             | 0.00                     |
| 23,600         | 23,650        | 148.22                              | 17.34             | 0.00                     |
| 23,650         | 23,700        | 148.86                              | 17.53             | 0.00                     |
| 23,700         | 23,750        | 149.49                              | 17.72             | 0.00                     |
| 23,750         | 23,800        | 150.13                              | 17.91             | 0.00                     |
| 23,800         | 23,850        | 150.77                              | 18.09             | 0.00                     |
| 23,850         | 23,900        | 151.41                              | 18.28             | 0.00                     |
| 23,900         | 23,950        | 152.04                              | 18.47             | 0.00                     |
| 23,950         | 24,000        | 152.68                              | 18.66             | 0.00                     |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>24,000</b>  |               |                                     |                   |                          |
| 24,000         | 24,050        | 166.07                              | 48.99             | 0.09                     |
| 24,050         | 24,100        | 166.71                              | 49.48             | 0.28                     |
| 24,100         | 24,150        | 167.34                              | 49.97             | 0.47                     |
| 24,150         | 24,200        | 167.98                              | 50.46             | 0.66                     |
| 24,200         | 24,250        | 168.62                              | 50.94             | 0.84                     |
| 24,250         | 24,300        | 169.26                              | 51.43             | 1.03                     |
| 24,300         | 24,350        | 169.89                              | 51.92             | 1.22                     |
| 24,350         | 24,400        | 170.53                              | 52.41             | 1.41                     |
| 24,400         | 24,450        | 171.17                              | 52.89             | 1.59                     |
| 24,450         | 24,500        | 171.81                              | 53.38             | 1.78                     |
| 24,500         | 24,550        | 172.44                              | 53.87             | 1.97                     |
| 24,550         | 24,600        | 173.08                              | 54.36             | 2.16                     |
| 24,600         | 24,650        | 173.72                              | 54.84             | 2.34                     |
| 24,650         | 24,700        | 174.36                              | 55.33             | 2.53                     |
| 24,700         | 24,750        | 174.99                              | 55.82             | 2.72                     |
| 24,750         | 24,800        | 175.63                              | 56.31             | 2.91                     |
| 24,800         | 24,850        | 176.27                              | 56.79             | 3.09                     |
| 24,850         | 24,900        | 176.91                              | 57.28             | 3.28                     |
| 24,900         | 24,950        | 177.54                              | 57.77             | 3.47                     |
| 24,950         | 25,000        | 178.18                              | 58.26             | 3.66                     |
| <b>25,000</b>  |               |                                     |                   |                          |
| 25,000         | 25,050        | 202.84                              | 58.74             | 3.84                     |
| 25,050         | 25,100        | 203.51                              | 59.23             | 4.03                     |
| 25,100         | 25,150        | 204.19                              | 59.72             | 4.22                     |
| 25,150         | 25,200        | 204.86                              | 60.21             | 4.41                     |
| 25,200         | 25,250        | 205.54                              | 60.69             | 4.59                     |
| 25,250         | 25,300        | 206.21                              | 61.18             | 4.78                     |
| 25,300         | 25,350        | 206.89                              | 61.67             | 4.97                     |
| 25,350         | 25,400        | 207.56                              | 62.16             | 5.16                     |
| 25,400         | 25,450        | 208.24                              | 62.64             | 5.34                     |
| 25,450         | 25,500        | 208.91                              | 63.13             | 5.53                     |
| 25,500         | 25,550        | 209.59                              | 63.62             | 5.72                     |
| 25,550         | 25,600        | 210.26                              | 64.11             | 5.91                     |
| 25,600         | 25,650        | 210.94                              | 64.59             | 6.09                     |
| 25,650         | 25,700        | 211.61                              | 65.08             | 6.28                     |
| 25,700         | 25,750        | 212.29                              | 65.57             | 6.47                     |
| 25,750         | 25,800        | 212.96                              | 66.06             | 6.66                     |
| 25,800         | 25,850        | 213.64                              | 66.54             | 6.84                     |
| 25,850         | 25,900        | 214.31                              | 67.03             | 7.03                     |
| 25,900         | 25,950        | 214.99                              | 67.52             | 7.22                     |
| 25,950         | 26,000        | 215.66                              | 68.01             | 7.41                     |
| <b>26,000</b>  |               |                                     |                   |                          |
| 26,000         | 26,050        | 229.84                              | 68.49             | 7.59                     |
| 26,050         | 26,100        | 230.51                              | 68.98             | 7.78                     |
| 26,100         | 26,150        | 231.19                              | 69.47             | 7.97                     |
| 26,150         | 26,200        | 231.86                              | 69.96             | 8.16                     |
| 26,200         | 26,250        | 232.54                              | 70.44             | 8.34                     |
| 26,250         | 26,300        | 233.21                              | 70.93             | 8.53                     |
| 26,300         | 26,350        | 233.89                              | 71.42             | 8.72                     |
| 26,350         | 26,400        | 234.56                              | 71.91             | 8.91                     |
| 26,400         | 26,450        | 235.24                              | 72.39             | 9.09                     |
| 26,450         | 26,500        | 235.91                              | 72.88             | 9.28                     |
| 26,500         | 26,550        | 236.59                              | 73.37             | 9.47                     |
| 26,550         | 26,600        | 237.26                              | 73.86             | 9.66                     |
| 26,600         | 26,650        | 237.94                              | 74.34             | 9.84                     |
| 26,650         | 26,700        | 238.61                              | 74.83             | 10.03                    |
| 26,700         | 26,750        | 239.29                              | 75.32             | 10.22                    |
| 26,750         | 26,800        | 239.96                              | 75.81             | 10.41                    |
| 26,800         | 26,850        | 240.64                              | 76.29             | 10.59                    |
| 26,850         | 26,900        | 241.31                              | 76.78             | 10.78                    |
| 26,900         | 26,950        | 241.99                              | 77.27             | 10.97                    |
| 26,950         | 27,000        | 242.66                              | 77.76             | 11.16                    |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>27,000</b>  |               |                                     |                   |                          |
| 27,000         | 27,050        | 256.84                              | 78.24             | 11.34                    |
| 27,050         | 27,100        | 257.51                              | 78.73             | 11.53                    |
| 27,100         | 27,150        | 258.19                              | 79.22             | 11.72                    |
| 27,150         | 27,200        | 258.86                              | 79.71             | 11.91                    |
| 27,200         | 27,250        | 259.54                              | 80.19             | 12.09                    |
| 27,250         | 27,300        | 260.21                              | 80.68             | 12.28                    |
| 27,300         | 27,350        | 260.89                              | 81.17             | 12.47                    |
| 27,350         | 27,400        | 261.56                              | 81.66             | 12.66                    |
| 27,400         | 27,450        | 262.24                              | 82.14             | 12.84                    |
| 27,450         | 27,500        | 262.91                              | 82.63             | 13.03                    |
| 27,500         | 27,550        | 263.59                              | 83.12             | 13.22                    |
| 27,550         | 27,600        | 264.26                              | 83.61             | 13.41                    |
| 27,600         | 27,650        | 264.94                              | 84.09             | 13.59                    |
| 27,650         | 27,700        | 265.61                              | 84.58             | 13.78                    |
| 27,700         | 27,750        | 266.29                              | 85.07             | 13.97                    |
| 27,750         | 27,800        | 266.96                              | 85.56             | 14.16                    |
| 27,800         | 27,850        | 267.64                              | 86.04             | 14.34                    |
| 27,850         | 27,900        | 268.31                              | 86.53             | 14.53                    |
| 27,900         | 27,950        | 268.99                              | 87.02             | 14.72                    |
| 27,950         | 28,000        | 269.66                              | 87.51             | 14.91                    |
| <b>28,000</b>  |               |                                     |                   |                          |
| 28,000         | 28,050        | 283.84                              | 87.99             | 15.09                    |
| 28,050         | 28,100        | 284.51                              | 88.48             | 15.28                    |
| 28,100         | 28,150        | 285.19                              | 88.97             | 15.47                    |
| 28,150         | 28,200        | 285.86                              | 89.46             | 15.66                    |
| 28,200         | 28,250        | 286.54                              | 89.94             | 15.84                    |
| 28,250         | 28,300        | 287.21                              | 90.43             | 16.03                    |
| 28,300         | 28,350        | 287.89                              | 90.92             | 16.22                    |
| 28,350         | 28,400        | 288.56                              | 91.41             | 16.41                    |
| 28,400         | 28,450        | 289.24                              | 91.89             | 16.59                    |
| 28,450         | 28,500        | 289.91                              | 92.38             | 16.78                    |
| 28,500         | 28,550        | 290.59                              | 92.87             | 16.97                    |
| 28,550         | 28,600        | 291.26                              | 93.36             | 17.16                    |
| 28,600         | 28,650        | 291.94                              | 93.84             | 17.34                    |
| 28,650         | 28,700        | 292.61                              | 94.33             | 17.53                    |
| 28,700         | 28,750        | 293.29                              | 94.82             | 17.72                    |
| 28,750         | 28,800        | 293.96                              | 95.31             | 17.91                    |
| 28,800         | 28,850        | 294.64                              | 95.79             | 18.09                    |
| 28,850         | 28,900        | 295.31                              | 96.28             | 18.28                    |
| 28,900         | 28,950        | 295.99                              | 96.77             | 18.47                    |
| 28,950         | 29,000        | 296.66                              | 97.26             | 18.66                    |
| <b>29,000</b>  |               |                                     |                   |                          |
| 29,000         | 29,050        | 310.84                              | 97.74             | 18.84                    |
| 29,050         | 29,100        | 311.51                              | 98.23             | 19.03                    |
| 29,100         | 29,150        | 312.19                              | 98.72             | 19.22                    |
| 29,150         | 29,200        | 312.86                              | 99.21             | 19.41                    |
| 29,200         | 29,250        | 313.54                              | 99.69             | 19.59                    |
| 29,250         | 29,300        | 314.21                              | 100.18            | 19.78                    |
| 29,300         | 29,350        | 314.89                              | 100.67            | 19.97                    |
| 29,350         | 29,400        | 315.56                              | 101.16            | 20.16                    |
| 29,400         | 29,450        | 316.24                              | 101.64            | 20.34                    |
| 29,450         | 29,500        | 316.91                              | 102.13            | 20.53                    |
| 29,500         | 29,550        | 317.59                              | 102.62            | 20.72                    |
| 29,550         | 29,600        | 318.26                              | 103.11            | 20.91                    |
| 29,600         | 29,650        | 318.94                              | 103.59            | 21.09                    |
| 29,650         | 29,700        | 319.61                              | 104.08            | 21.28                    |
| 29,700         | 29,750        | 320.29                              | 104.57            | 21.47                    |
| 29,750         | 29,800        | 320.96                              | 105.06            | 21.66                    |
| 29,800         | 29,850        | 321.64                              | 105.54            | 21.84                    |
| 29,850         | 29,900        | 322.31                              | 106.03            | 22.03                    |
| 29,900         | 29,950        | 322.99                              | 106.52            | 22.22                    |
| 29,950         | 30,000        | 323.66                              | 107.01            | 22.41                    |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>30,000</b>  |               |                                     |                   |                          |
| 30,000         | 30,050        | 337.84                              | 107.49            | 58.74                    |
| 30,050         | 30,100        | 338.51                              | 107.98            | 59.23                    |
| 30,100         | 30,150        | 339.19                              | 108.47            | 59.72                    |
| 30,150         | 30,200        | 339.86                              | 108.96            | 60.21                    |
| 30,200         | 30,250        | 340.54                              | 109.44            | 60.69                    |
| 30,250         | 30,300        | 341.21                              | 109.93            | 61.18                    |
| 30,300         | 30,350        | 341.89                              | 110.42            | 61.67                    |
| 30,350         | 30,400        | 342.56                              | 110.91            | 62.16                    |
| 30,400         | 30,450        | 343.24                              | 111.39            | 62.64                    |
| 30,450         | 30,500        | 343.91                              | 111.88            | 63.13                    |
| 30,500         | 30,550        | 344.59                              | 112.37            | 63.62                    |
| 30,550         | 30,600        | 345.26                              | 112.86            | 64.11                    |
| 30,600         | 30,650        | 345.94                              | 113.34            | 64.59                    |
| 30,650         | 30,700        | 346.61                              | 113.83            | 65.08                    |
| 30,700         | 30,750        | 347.29                              | 114.32            | 65.57                    |
| 30,750         | 30,800        | 347.96                              | 114.81            | 66.06                    |
| 30,800         | 30,850        | 348.64                              | 115.29            | 66.54                    |
| 30,850         | 30,900        | 349.31                              | 115.78            | 67.03                    |
| 30,900         | 30,950        | 349.99                              | 116.27            | 67.52                    |
| 30,950         | 31,000        | 350.66                              | 116.76            | 68.01                    |
| <b>31,000</b>  |               |                                     |                   |                          |
| 31,000         | 31,050        | 364.84                              | 117.24            | 68.49                    |
| 31,050         | 31,100        | 365.51                              | 117.73            | 68.98                    |
| 31,100         | 31,150        | 366.19                              | 118.22            | 69.47                    |
| 31,150         | 31,200        | 366.86                              | 118.71            | 69.96                    |
| 31,200         | 31,250        | 367.54                              | 119.19            | 70.44                    |
| 31,250         | 31,300        | 368.21                              | 119.68            | 70.93                    |
| 31,300         | 31,350        | 368.89                              | 120.17            | 71.42                    |
| 31,350         | 31,400        | 369.56                              | 120.66            | 71.91                    |
| 31,400         | 31,450        | 370.24                              | 121.14            | 72.39                    |
| 31,450         | 31,500        | 370.91                              | 121.63            | 72.88                    |
| 31,500         | 31,550        | 371.59                              | 122.12            | 73.37                    |
| 31,550         | 31,600        | 372.26                              | 122.61            | 73.86                    |
| 31,600         | 31,650        | 372.94                              | 123.09            | 74.34                    |
| 31,650         | 31,700        | 373.61                              | 123.58            | 74.83                    |
| 31,700         | 31,750        | 374.29                              | 124.07            | 75.32                    |
| 31,750         | 31,800        | 374.96                              | 124.56            | 75.81                    |
| 31,800         | 31,850        | 375.64                              | 125.04            | 76.29                    |
| 31,850         | 31,900        | 376.31                              | 125.53            | 76.78                    |
| 31,900         | 31,950        | 376.99                              | 126.02            | 77.27                    |
| 31,950         | 32,000        | 377.66                              | 126.51            | 77.76                    |
| <b>32,000</b>  |               |                                     |                   |                          |
| 32,000         | 32,050        | 391.84                              | 126.99            | 78.24                    |
| 32,050         | 32,100        | 392.51                              | 127.48            | 78.73                    |
| 32,100         | 32,150        | 393.19                              | 127.97            | 79.22                    |
| 32,150         | 32,200        | 393.86                              | 128.46            | 79.71                    |
| 32,200         | 32,250        | 394.54                              | 128.94            | 80.19                    |
| 32,250         | 32,300        | 395.21                              | 129.43            | 80.68                    |
| 32,300         | 32,350        | 395.89                              | 129.92            | 81.17                    |
| 32,350         | 32,400        | 396.56                              | 130.41            | 81.66                    |
| 32,400         | 32,450        | 397.24                              | 130.89            | 82.14                    |
| 32,450         | 32,500        | 397.91                              | 131.38            | 82.63                    |
| 32,500         | 32,550        | 398.59                              | 131.87            | 83.12                    |
| 32,550         | 32,600        | 399.26                              | 132.36            | 83.61                    |
| 32,600         | 32,650        | 399.94                              | 132.84            | 84.09                    |
| 32,650         | 32,700        | 400.61                              | 133.33            | 84.58                    |
| 32,700         | 32,750        | 401.29                              | 133.82            | 85.07                    |
| 32,750         | 32,800        | 401.96                              | 134.31            | 85.56                    |
| 32,800         | 32,850        | 402.64                              | 134.79            | 86.04                    |
| 32,850         | 32,900        | 403.31                              | 135.28            | 86.53                    |
| 32,900         | 32,950        | 403.99                              | 135.77            | 87.02                    |
| 32,950         | 33,000        | 404.66                              | 136.26            | 87.51                    |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>33,000</b>  |               |                                     |                   |                          |
| 33,000         | 33,050        | 418.84                              | 136.74            | 87.99                    |
| 33,050         | 33,100        | 419.51                              | 137.23            | 88.48                    |
| 33,100         | 33,150        | 420.19                              | 137.72            | 88.97                    |
| 33,150         | 33,200        | 420.86                              | 138.21            | 89.46                    |
| 33,200         | 33,250        | 421.54                              | 138.69            | 89.94                    |
| 33,250         | 33,300        | 422.21                              | 139.18            | 90.43                    |
| 33,300         | 33,350        | 422.89                              | 139.67            | 90.92                    |
| 33,350         | 33,400        | 423.56                              | 140.16            | 91.41                    |
| 33,400         | 33,450        | 424.24                              | 140.64            | 91.89                    |
| 33,450         | 33,500        | 424.91                              | 141.13            | 92.38                    |
| 33,500         | 33,550        | 425.59                              | 141.62            | 92.87                    |
| 33,550         | 33,600        | 426.26                              | 142.11            | 93.36                    |
| 33,600         | 33,650        | 426.94                              | 142.59            | 93.84                    |
| 33,650         | 33,700        | 427.61                              | 143.08            | 94.33                    |
| 33,700         | 33,750        | 428.29                              | 143.57            | 94.82                    |
| 33,750         | 33,800        | 428.96                              | 144.06            | 95.31                    |
| 33,800         | 33,850        | 429.64                              | 144.54            | 95.79                    |
| 33,850         | 33,900        | 430.31                              | 145.03            | 96.28                    |
| 33,900         | 33,950        | 430.99                              | 145.52            | 96.77                    |
| 33,950         | 34,000        | 431.66                              | 146.01            | 97.26                    |
| <b>34,000</b>  |               |                                     |                   |                          |
| 34,000         | 34,050        | 445.84                              | 191.57            | 97.74                    |
| 34,050         | 34,100        | 446.51                              | 192.21            | 98.23                    |
| 34,100         | 34,150        | 447.19                              | 192.84            | 98.72                    |
| 34,150         | 34,200        | 447.86                              | 193.48            | 99.21                    |
| 34,200         | 34,250        | 448.54                              | 194.12            | 99.69                    |
| 34,250         | 34,300        | 449.21                              | 194.76            | 100.18                   |
| 34,300         | 34,350        | 449.89                              | 195.39            | 100.67                   |
| 34,350         | 34,400        | 450.56                              | 196.03            | 101.16                   |
| 34,400         | 34,450        | 451.24                              | 196.67            | 101.64                   |
| 34,450         | 34,500        | 451.91                              | 197.31            | 102.13                   |
| 34,500         | 34,550        | 452.59                              | 197.94            | 102.62                   |
| 34,550         | 34,600        | 453.26                              | 198.58            | 103.11                   |
| 34,600         | 34,650        | 453.94                              | 199.22            | 103.59                   |
| 34,650         | 34,700        | 454.61                              | 199.86            | 104.08                   |
| 34,700         | 34,750        | 455.29                              | 200.49            | 104.57                   |
| 34,750         | 34,800        | 455.96                              | 201.13            | 105.06                   |
| 34,800         | 34,850        | 456.64                              | 201.77            | 105.54                   |
| 34,850         | 34,900        | 457.31                              | 202.41            | 106.03                   |
| 34,900         | 34,950        | 457.99                              | 203.04            | 106.52                   |
| 34,950         | 35,000        | 458.66                              | 203.68            | 107.01                   |
| <b>35,000</b>  |               |                                     |                   |                          |
| 35,000         | 35,050        | 472.84                              | 204.32            | 107.49                   |
| 35,050         | 35,100        | 473.51                              | 204.96            | 107.98                   |
| 35,100         | 35,150        | 474.19                              | 205.59            | 108.47                   |
| 35,150         | 35,200        | 474.86                              | 206.23            | 108.96                   |
| 35,200         | 35,250        | 475.54                              | 206.87            | 109.44                   |
| 35,250         | 35,300        | 476.21                              | 207.51            | 109.93                   |
| 35,300         | 35,350        | 476.89                              | 208.14            | 110.42                   |
| 35,350         | 35,400        | 477.56                              | 208.78            | 110.91                   |
| 35,400         | 35,450        | 478.24                              | 209.42            | 111.39                   |
| 35,450         | 35,500        | 478.91                              | 210.06            | 111.88                   |
| 35,500         | 35,550        | 479.59                              | 210.69            | 112.37                   |
| 35,550         | 35,600        | 480.26                              | 211.33            | 112.86                   |
| 35,600         | 35,650        | 480.94                              | 211.97            | 113.34                   |
| 35,650         | 35,700        | 481.61                              | 212.61            | 113.83                   |
| 35,700         | 35,750        | 482.29                              | 213.24            | 114.32                   |
| 35,750         | 35,800        | 482.96                              | 213.88            | 114.81                   |
| 35,800         | 35,850        | 483.64                              | 214.52            | 115.29                   |
| 35,850         | 35,900        | 484.31                              | 215.16            | 115.78                   |
| 35,900         | 35,950        | 484.99                              | 215.79            | 116.27                   |
| 35,950         | 36,000        | 485.66                              | 216.43            | 116.76                   |

\* This column must also be used by a qualifying widow(er)



1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>36,000</b>  |               |                                     |                   |                          |
| 36,000         | 36,050        | 486.34                              | 217.07            | 117.24                   |
| 36,050         | 36,100        | 487.01                              | 217.71            | 117.73                   |
| 36,100         | 36,150        | 487.69                              | 218.34            | 118.22                   |
| 36,150         | 36,200        | 488.36                              | 218.98            | 118.71                   |
| 36,200         | 36,250        | 489.04                              | 219.62            | 119.19                   |
| 36,250         | 36,300        | 489.71                              | 220.26            | 119.68                   |
| 36,300         | 36,350        | 490.39                              | 220.89            | 120.17                   |
| 36,350         | 36,400        | 491.06                              | 221.53            | 120.66                   |
| 36,400         | 36,450        | 491.74                              | 222.17            | 121.14                   |
| 36,450         | 36,500        | 492.41                              | 222.81            | 121.63                   |
| 36,500         | 36,550        | 493.09                              | 223.44            | 122.12                   |
| 36,550         | 36,600        | 493.76                              | 224.08            | 122.61                   |
| 36,600         | 36,650        | 494.44                              | 224.72            | 123.09                   |
| 36,650         | 36,700        | 495.11                              | 225.36            | 123.58                   |
| 36,700         | 36,750        | 495.79                              | 225.99            | 124.07                   |
| 36,750         | 36,800        | 496.46                              | 226.63            | 124.56                   |
| 36,800         | 36,850        | 497.14                              | 227.27            | 125.04                   |
| 36,850         | 36,900        | 497.81                              | 227.91            | 125.53                   |
| 36,900         | 36,950        | 498.49                              | 228.54            | 126.02                   |
| 36,950         | 37,000        | 499.16                              | 229.18            | 126.51                   |
| <b>37,000</b>  |               |                                     |                   |                          |
| 37,000         | 37,050        | 499.84                              | 229.82            | 126.99                   |
| 37,050         | 37,100        | 500.51                              | 230.46            | 127.48                   |
| 37,100         | 37,150        | 501.19                              | 231.09            | 127.97                   |
| 37,150         | 37,200        | 501.86                              | 231.73            | 128.46                   |
| 37,200         | 37,250        | 502.54                              | 232.37            | 128.94                   |
| 37,250         | 37,300        | 503.21                              | 233.01            | 129.43                   |
| 37,300         | 37,350        | 503.89                              | 233.64            | 129.92                   |
| 37,350         | 37,400        | 504.56                              | 234.28            | 130.41                   |
| 37,400         | 37,450        | 505.24                              | 234.92            | 130.89                   |
| 37,450         | 37,500        | 505.91                              | 235.56            | 131.38                   |
| 37,500         | 37,550        | 506.59                              | 236.19            | 131.87                   |
| 37,550         | 37,600        | 507.26                              | 236.83            | 132.36                   |
| 37,600         | 37,650        | 507.94                              | 237.47            | 132.84                   |
| 37,650         | 37,700        | 508.61                              | 238.11            | 133.33                   |
| 37,700         | 37,750        | 509.29                              | 238.74            | 133.82                   |
| 37,750         | 37,800        | 509.96                              | 239.38            | 134.31                   |
| 37,800         | 37,850        | 510.64                              | 240.02            | 134.79                   |
| 37,850         | 37,900        | 511.31                              | 240.66            | 135.28                   |
| 37,900         | 37,950        | 511.99                              | 241.29            | 135.77                   |
| 37,950         | 38,000        | 512.66                              | 241.93            | 136.26                   |
| <b>38,000</b>  |               |                                     |                   |                          |
| 38,000         | 38,050        | 513.34                              | 255.32            | 136.74                   |
| 38,050         | 38,100        | 514.01                              | 255.96            | 137.23                   |
| 38,100         | 38,150        | 514.69                              | 256.59            | 137.72                   |
| 38,150         | 38,200        | 515.36                              | 257.23            | 138.21                   |
| 38,200         | 38,250        | 516.04                              | 257.87            | 138.69                   |
| 38,250         | 38,300        | 516.71                              | 258.51            | 139.18                   |
| 38,300         | 38,350        | 517.39                              | 259.14            | 139.67                   |
| 38,350         | 38,400        | 518.06                              | 259.78            | 140.16                   |
| 38,400         | 38,450        | 518.74                              | 260.42            | 140.64                   |
| 38,450         | 38,500        | 519.41                              | 261.06            | 141.13                   |
| 38,500         | 38,550        | 520.09                              | 261.69            | 141.62                   |
| 38,550         | 38,600        | 520.76                              | 262.33            | 142.11                   |
| 38,600         | 38,650        | 521.44                              | 262.97            | 142.59                   |
| 38,650         | 38,700        | 522.11                              | 263.61            | 143.08                   |
| 38,700         | 38,750        | 522.79                              | 264.24            | 143.57                   |
| 38,750         | 38,800        | 523.46                              | 264.88            | 144.06                   |
| 38,800         | 38,850        | 524.14                              | 265.52            | 144.54                   |
| 38,850         | 38,900        | 524.81                              | 266.16            | 145.03                   |
| 38,900         | 38,950        | 525.49                              | 266.79            | 145.52                   |
| 38,950         | 39,000        | 526.16                              | 267.43            | 146.01                   |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>39,000</b>  |               |                                     |                   |                          |
| 39,000         | 39,050        | 526.84                              | 280.82            | 146.49                   |
| 39,050         | 39,100        | 527.51                              | 281.46            | 146.98                   |
| 39,100         | 39,150        | 528.19                              | 282.09            | 147.47                   |
| 39,150         | 39,200        | 528.86                              | 282.73            | 147.96                   |
| 39,200         | 39,250        | 529.54                              | 283.37            | 148.44                   |
| 39,250         | 39,300        | 530.21                              | 284.01            | 148.93                   |
| 39,300         | 39,350        | 530.89                              | 284.64            | 149.42                   |
| 39,350         | 39,400        | 531.56                              | 285.28            | 149.91                   |
| 39,400         | 39,450        | 532.24                              | 285.92            | 150.39                   |
| 39,450         | 39,500        | 532.91                              | 286.56            | 150.88                   |
| 39,500         | 39,550        | 533.59                              | 287.19            | 151.37                   |
| 39,550         | 39,600        | 534.26                              | 287.83            | 151.86                   |
| 39,600         | 39,650        | 534.94                              | 288.47            | 152.34                   |
| 39,650         | 39,700        | 535.61                              | 289.11            | 152.83                   |
| 39,700         | 39,750        | 536.29                              | 289.74            | 153.32                   |
| 39,750         | 39,800        | 536.96                              | 290.38            | 153.81                   |
| 39,800         | 39,850        | 537.64                              | 291.02            | 154.29                   |
| 39,850         | 39,900        | 538.31                              | 291.66            | 154.78                   |
| 39,900         | 39,950        | 538.99                              | 292.29            | 155.27                   |
| 39,950         | 40,000        | 539.66                              | 292.93            | 155.76                   |
| <b>40,000</b>  |               |                                     |                   |                          |
| 40,000         | 40,050        | 540.34                              | 306.32            | 204.32                   |
| 40,050         | 40,100        | 541.01                              | 306.96            | 204.96                   |
| 40,100         | 40,150        | 541.69                              | 307.59            | 205.59                   |
| 40,150         | 40,200        | 542.36                              | 308.23            | 206.23                   |
| 40,200         | 40,250        | 543.04                              | 308.87            | 206.87                   |
| 40,250         | 40,300        | 543.71                              | 309.51            | 207.51                   |
| 40,300         | 40,350        | 544.39                              | 310.14            | 208.14                   |
| 40,350         | 40,400        | 545.06                              | 310.78            | 208.78                   |
| 40,400         | 40,450        | 545.74                              | 311.42            | 209.42                   |
| 40,450         | 40,500        | 546.41                              | 312.06            | 210.06                   |
| 40,500         | 40,550        | 547.09                              | 312.69            | 210.69                   |
| 40,550         | 40,600        | 547.76                              | 313.33            | 211.33                   |
| 40,600         | 40,650        | 548.44                              | 313.97            | 211.97                   |
| 40,650         | 40,700        | 549.11                              | 314.61            | 212.61                   |
| 40,700         | 40,750        | 549.79                              | 315.24            | 213.24                   |
| 40,750         | 40,800        | 550.46                              | 315.88            | 213.88                   |
| 40,800         | 40,850        | 551.14                              | 316.52            | 214.52                   |
| 40,850         | 40,900        | 551.81                              | 317.16            | 215.16                   |
| 40,900         | 40,950        | 552.49                              | 317.79            | 215.79                   |
| 40,950         | 41,000        | 553.16                              | 318.43            | 216.43                   |
| <b>41,000</b>  |               |                                     |                   |                          |
| 41,000         | 41,050        | 553.84                              | 331.82            | 217.07                   |
| 41,050         | 41,100        | 554.51                              | 332.46            | 217.71                   |
| 41,100         | 41,150        | 555.19                              | 333.09            | 218.34                   |
| 41,150         | 41,200        | 555.86                              | 333.73            | 218.98                   |
| 41,200         | 41,250        | 556.54                              | 334.37            | 219.62                   |
| 41,250         | 41,300        | 557.21                              | 335.01            | 220.26                   |
| 41,300         | 41,350        | 557.89                              | 335.64            | 220.89                   |
| 41,350         | 41,400        | 558.56                              | 336.28            | 221.53                   |
| 41,400         | 41,450        | 559.24                              | 336.92            | 222.17                   |
| 41,450         | 41,500        | 559.91                              | 337.56            | 222.81                   |
| 41,500         | 41,550        | 560.59                              | 338.19            | 223.44                   |
| 41,550         | 41,600        | 561.26                              | 338.83            | 224.08                   |
| 41,600         | 41,650        | 561.94                              | 339.47            | 224.72                   |
| 41,650         | 41,700        | 562.61                              | 340.11            | 225.36                   |
| 41,700         | 41,750        | 563.29                              | 340.74            | 225.99                   |
| 41,750         | 41,800        | 563.96                              | 341.38            | 226.63                   |
| 41,800         | 41,850        | 564.64                              | 342.02            | 227.27                   |
| 41,850         | 41,900        | 565.31                              | 342.66            | 227.91                   |
| 41,900         | 41,950        | 565.99                              | 343.29            | 228.54                   |
| 41,950         | 42,000        | 566.66                              | 343.93            | 229.18                   |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>42,000</b>  |               |                                     |                   |                          |
| 42,000         | 42,050        | 567.34                              | 357.32            | 229.82                   |
| 42,050         | 42,100        | 568.01                              | 357.96            | 230.46                   |
| 42,100         | 42,150        | 568.69                              | 358.59            | 231.09                   |
| 42,150         | 42,200        | 569.36                              | 359.23            | 231.73                   |
| 42,200         | 42,250        | 570.04                              | 359.87            | 232.37                   |
| 42,250         | 42,300        | 570.71                              | 360.51            | 233.01                   |
| 42,300         | 42,350        | 571.39                              | 361.14            | 233.64                   |
| 42,350         | 42,400        | 572.06                              | 361.78            | 234.28                   |
| 42,400         | 42,450        | 572.74                              | 362.42            | 234.92                   |
| 42,450         | 42,500        | 573.41                              | 363.06            | 235.56                   |
| 42,500         | 42,550        | 574.09                              | 363.69            | 236.19                   |
| 42,550         | 42,600        | 574.76                              | 364.33            | 236.83                   |
| 42,600         | 42,650        | 575.44                              | 364.97            | 237.47                   |
| 42,650         | 42,700        | 576.11                              | 365.61            | 238.11                   |
| 42,700         | 42,750        | 576.79                              | 366.24            | 238.74                   |
| 42,750         | 42,800        | 577.46                              | 366.88            | 239.38                   |
| 42,800         | 42,850        | 578.14                              | 367.52            | 240.02                   |
| 42,850         | 42,900        | 578.81                              | 368.16            | 240.66                   |
| 42,900         | 42,950        | 579.49                              | 368.79            | 241.29                   |
| 42,950         | 43,000        | 580.16                              | 369.43            | 241.93                   |
| <b>43,000</b>  |               |                                     |                   |                          |
| 43,000         | 43,050        | 580.84                              | 382.82            | 242.57                   |
| 43,050         | 43,100        | 581.51                              | 383.46            | 243.21                   |
| 43,100         | 43,150        | 582.19                              | 384.09            | 243.84                   |
| 43,150         | 43,200        | 582.86                              | 384.73            | 244.48                   |
| 43,200         | 43,250        | 583.54                              | 385.37            | 245.12                   |
| 43,250         | 43,300        | 584.21                              | 386.01            | 245.76                   |
| 43,300         | 43,350        | 584.89                              | 386.64            | 246.39                   |
| 43,350         | 43,400        | 585.56                              | 387.28            | 247.03                   |
| 43,400         | 43,450        | 586.24                              | 387.92            | 247.67                   |
| 43,450         | 43,500        | 586.91                              | 388.56            | 248.31                   |
| 43,500         | 43,550        | 587.59                              | 389.19            | 248.94                   |
| 43,550         | 43,600        | 588.26                              | 389.83            | 249.58                   |
| 43,600         | 43,650        | 588.94                              | 390.47            | 250.22                   |
| 43,650         | 43,700        | 589.61                              | 391.11            | 250.86                   |
| 43,700         | 43,750        | 590.29                              | 391.74            | 251.49                   |
| 43,750         | 43,800        | 590.96                              | 392.38            | 252.13                   |
| 43,800         | 43,850        | 591.64                              | 393.02            | 252.77                   |
| 43,850         | 43,900        | 592.31                              | 393.66            | 253.41                   |
| 43,900         | 43,950        | 592.99                              | 394.29            | 254.04                   |
| 43,950         | 44,000        | 593.66                              | 394.93            | 254.68                   |
| <b>44,000</b>  |               |                                     |                   |                          |
| 44,000         | 44,050        | 594.34                              | 432.34            | 255.32                   |
| 44,050         | 44,100        | 595.01                              | 433.01            | 255.96                   |
| 44,100         | 44,150        | 595.69                              | 433.69            | 256.59                   |
| 44,150         | 44,200        | 596.36                              | 434.36            | 257.23                   |
| 44,200         | 44,250        | 597.04                              | 435.04            | 257.87                   |
| 44,250         | 44,300        | 597.71                              | 435.71            | 258.51                   |
| 44,300         | 44,350        | 598.39                              | 436.39            | 259.14                   |
| 44,350         | 44,400        | 599.06                              | 437.06            | 259.78                   |
| 44,400         | 44,450        | 599.74                              | 437.74            | 260.42                   |
| 44,450         | 44,500        | 600.41                              | 438.41            | 261.06                   |
| 44,500         | 44,550        | 601.09                              | 439.09            | 261.69                   |
| 44,550         | 44,600        | 601.76                              | 439.76            | 262.33                   |
| 44,600         | 44,650        | 602.44                              | 440.44            | 262.97                   |
| 44,650         | 44,700        | 603.11                              | 441.11            | 263.61                   |
| 44,700         | 44,750        | 603.79                              | 441.79            | 264.24                   |
| 44,750         | 44,800        | 604.46                              | 442.46            | 264.88                   |
| 44,800         | 44,850        | 605.14                              | 443.14            | 265.52                   |
| 44,850         | 44,900        | 605.81                              | 443.81            | 266.16                   |
| 44,900         | 44,950        | 606.49                              | 444.49            | 266.79                   |
| 44,950         | 45,000        | 607.16                              | 445.16            | 267.43                   |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>45,000</b>  |               |                                     |                   |                          |
| 45,000         | 45,050        | 607.84                              | 459.34            | 268.07                   |
| 45,050         | 45,100        | 608.51                              | 460.01            | 268.71                   |
| 45,100         | 45,150        | 609.19                              | 460.69            | 269.34                   |
| 45,150         | 45,200        | 609.86                              | 461.36            | 269.98                   |
| 45,200         | 45,250        | 610.54                              | 462.04            | 270.62                   |
| 45,250         | 45,300        | 611.21                              | 462.71            | 271.26                   |
| 45,300         | 45,350        | 611.89                              | 463.39            | 271.89                   |
| 45,350         | 45,400        | 612.56                              | 464.06            | 272.53                   |
| 45,400         | 45,450        | 613.24                              | 464.74            | 273.17                   |
| 45,450         | 45,500        | 613.91                              | 465.41            | 273.81                   |
| 45,500         | 45,550        | 614.59                              | 466.09            | 274.44                   |
| 45,550         | 45,600        | 615.26                              | 466.76            | 275.08                   |
| 45,600         | 45,650        | 615.94                              | 467.44            | 275.72                   |
| 45,650         | 45,700        | 616.61                              | 468.11            | 276.36                   |
| 45,700         | 45,750        | 617.29                              | 468.79            | 276.99                   |
| 45,750         | 45,800        | 617.96                              | 469.46            | 277.63                   |
| 45,800         | 45,850        | 618.64                              | 470.14            | 278.27                   |
| 45,850         | 45,900        | 619.31                              | 470.81            | 278.91                   |
| 45,900         | 45,950        | 619.99                              | 471.49            | 279.54                   |
| 45,950         | 46,000        | 620.66                              | 472.16            | 280.18                   |
| <b>46,000</b>  |               |                                     |                   |                          |
| 46,000         | 46,050        | 621.34                              | 486.34            | 280.82                   |
| 46,050         | 46,100        | 622.01                              | 487.01            | 281.46                   |
| 46,100         | 46,150        | 622.69                              | 487.69            | 282.09                   |
| 46,150         | 46,200        | 623.36                              | 488.36            | 282.73                   |
| 46,200         | 46,250        | 624.04                              | 489.04            | 283.37                   |
| 46,250         | 46,300        | 624.71                              | 489.71            | 284.01                   |
| 46,300         | 46,350        | 625.39                              | 490.39            | 284.64                   |
| 46,350         | 46,400        | 626.06                              | 491.06            | 285.28                   |
| 46,400         | 46,450        | 626.74                              | 491.74            | 285.92                   |
| 46,450         | 46,500        | 627.41                              | 492.41            | 286.56                   |
| 46,500         | 46,550        | 628.09                              | 493.09            | 287.19                   |
| 46,550         | 46,600        | 628.76                              | 493.76            | 287.83                   |
| 46,600         | 46,650        | 629.44                              | 494.44            | 288.47                   |
| 46,650         | 46,700        | 630.11                              | 495.11            | 289.11                   |
| 46,700         | 46,750        | 630.79                              | 495.79            | 289.74                   |
| 46,750         | 46,800        | 631.46                              | 496.46            | 290.38                   |
| 46,800         | 46,850        | 632.14                              | 497.14            | 291.02                   |
| 46,850         | 46,900        | 632.81                              | 497.81            | 291.66                   |
| 46,900         | 46,950        | 633.49                              | 498.49            | 292.29                   |
| 46,950         | 47,000        | 634.16                              | 499.16            | 292.93                   |
| <b>47,000</b>  |               |                                     |                   |                          |
| 47,000         | 47,050        | 634.84                              | 513.34            | 293.57                   |
| 47,050         | 47,100        | 635.51                              | 514.01            | 294.21                   |
| 47,100         | 47,150        | 636.19                              | 514.69            | 294.84                   |
| 47,150         | 47,200        | 636.86                              | 515.36            | 295.48                   |
| 47,200         | 47,250        | 637.54                              | 516.04            | 296.12                   |
| 47,250         | 47,300        | 638.21                              | 516.71            | 296.76                   |
| 47,300         | 47,350        | 638.89                              | 517.39            | 297.39                   |
| 47,350         | 47,400        | 639.56                              | 518.06            | 298.03                   |
| 47,400         | 47,450        | 640.24                              | 518.74            | 298.67                   |
| 47,450         | 47,500        | 640.91                              | 519.41            | 299.31                   |
| 47,500         | 47,550        | 641.59                              | 520.09            | 299.94                   |
| 47,550         | 47,600        | 642.26                              | 520.76            | 300.58                   |
| 47,600         | 47,650        | 642.94                              | 521.44            | 301.22                   |
| 47,650         | 47,700        | 643.61                              | 522.11            | 301.86                   |
| 47,700         | 47,750        | 644.29                              | 522.79            | 302.49                   |
| 47,750         | 47,800        | 644.96                              | 523.46            | 303.13                   |
| 47,800         | 47,850        | 645.64                              | 524.14            | 303.77                   |
| 47,850         | 47,900        | 646.31                              | 524.81            | 304.41                   |
| 47,900         | 47,950        | 646.99                              | 525.49            | 305.04                   |
| 47,950         | 48,000        | 647.66                              | 526.16            | 305.68                   |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>48,000</b>  |               |                                     |                   |                          |
| 48,000         | 48,050        | 720.38                              | 540.34            | 319.07                   |
| 48,050         | 48,100        | 721.13                              | 541.01            | 319.71                   |
| 48,100         | 48,150        | 721.88                              | 541.69            | 320.34                   |
| 48,150         | 48,200        | 722.63                              | 542.36            | 320.98                   |
| 48,200         | 48,250        | 723.38                              | 543.04            | 321.62                   |
| 48,250         | 48,300        | 724.13                              | 543.71            | 322.26                   |
| 48,300         | 48,350        | 724.88                              | 544.39            | 322.89                   |
| 48,350         | 48,400        | 725.63                              | 545.06            | 323.53                   |
| 48,400         | 48,450        | 726.38                              | 545.74            | 324.17                   |
| 48,450         | 48,500        | 727.13                              | 546.41            | 324.81                   |
| 48,500         | 48,550        | 727.88                              | 547.09            | 325.44                   |
| 48,550         | 48,600        | 728.63                              | 547.76            | 326.08                   |
| 48,600         | 48,650        | 729.38                              | 548.44            | 326.72                   |
| 48,650         | 48,700        | 730.13                              | 549.11            | 327.36                   |
| 48,700         | 48,750        | 730.88                              | 549.79            | 327.99                   |
| 48,750         | 48,800        | 731.63                              | 550.46            | 328.63                   |
| 48,800         | 48,850        | 732.38                              | 551.14            | 329.27                   |
| 48,850         | 48,900        | 733.13                              | 551.81            | 329.91                   |
| 48,900         | 48,950        | 733.88                              | 552.49            | 330.54                   |
| 48,950         | 49,000        | 734.63                              | 553.16            | 331.18                   |
| <b>49,000</b>  |               |                                     |                   |                          |
| 49,000         | 49,050        | 735.38                              | 567.34            | 344.57                   |
| 49,050         | 49,100        | 736.13                              | 568.01            | 345.21                   |
| 49,100         | 49,150        | 736.88                              | 568.69            | 345.84                   |
| 49,150         | 49,200        | 737.63                              | 569.36            | 346.48                   |
| 49,200         | 49,250        | 738.38                              | 570.04            | 347.12                   |
| 49,250         | 49,300        | 739.13                              | 570.71            | 347.76                   |
| 49,300         | 49,350        | 739.88                              | 571.39            | 348.39                   |
| 49,350         | 49,400        | 740.63                              | 572.06            | 349.03                   |
| 49,400         | 49,450        | 741.38                              | 572.74            | 349.67                   |
| 49,450         | 49,500        | 742.13                              | 573.41            | 350.31                   |
| 49,500         | 49,550        | 742.88                              | 574.09            | 350.94                   |
| 49,550         | 49,600        | 743.63                              | 574.76            | 351.58                   |
| 49,600         | 49,650        | 744.38                              | 575.44            | 352.22                   |
| 49,650         | 49,700        | 745.13                              | 576.11            | 352.86                   |
| 49,700         | 49,750        | 745.88                              | 576.79            | 353.49                   |
| 49,750         | 49,800        | 746.63                              | 577.46            | 354.13                   |
| 49,800         | 49,850        | 747.38                              | 578.14            | 354.77                   |
| 49,850         | 49,900        | 748.13                              | 578.81            | 355.41                   |
| 49,900         | 49,950        | 748.88                              | 579.49            | 356.04                   |
| 49,950         | 50,000        | 749.63                              | 580.16            | 356.68                   |
| <b>50,000</b>  |               |                                     |                   |                          |
| 50,000         | 50,050        | 750.38                              | 594.34            | 391.84                   |
| 50,050         | 50,100        | 751.13                              | 595.01            | 392.51                   |
| 50,100         | 50,150        | 751.88                              | 595.69            | 393.19                   |
| 50,150         | 50,200        | 752.63                              | 596.36            | 393.86                   |
| 50,200         | 50,250        | 753.38                              | 597.04            | 394.54                   |
| 50,250         | 50,300        | 754.13                              | 597.71            | 395.21                   |
| 50,300         | 50,350        | 754.88                              | 598.39            | 395.89                   |
| 50,350         | 50,400        | 755.63                              | 599.06            | 396.56                   |
| 50,400         | 50,450        | 756.38                              | 599.74            | 397.24                   |
| 50,450         | 50,500        | 757.13                              | 600.41            | 397.91                   |
| 50,500         | 50,550        | 757.88                              | 601.09            | 398.59                   |
| 50,550         | 50,600        | 758.63                              | 601.76            | 399.26                   |
| 50,600         | 50,650        | 759.38                              | 602.44            | 399.94                   |
| 50,650         | 50,700        | 760.13                              | 603.11            | 400.61                   |
| 50,700         | 50,750        | 760.88                              | 603.79            | 401.29                   |
| 50,750         | 50,800        | 761.63                              | 604.46            | 401.96                   |
| 50,800         | 50,850        | 762.38                              | 605.14            | 402.64                   |
| 50,850         | 50,900        | 763.13                              | 605.81            | 403.31                   |
| 50,900         | 50,950        | 763.88                              | 606.49            | 403.99                   |
| 50,950         | 51,000        | 764.63                              | 607.16            | 404.66                   |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>51,000</b>  |               |                                     |                   |                          |
| 51,000         | 51,050        | 765.38                              | 621.34            | 418.84                   |
| 51,050         | 51,100        | 766.13                              | 622.01            | 419.51                   |
| 51,100         | 51,150        | 766.88                              | 622.69            | 420.19                   |
| 51,150         | 51,200        | 767.63                              | 623.36            | 420.86                   |
| 51,200         | 51,250        | 768.38                              | 624.04            | 421.54                   |
| 51,250         | 51,300        | 769.13                              | 624.71            | 422.21                   |
| 51,300         | 51,350        | 769.88                              | 625.39            | 422.89                   |
| 51,350         | 51,400        | 770.63                              | 626.06            | 423.56                   |
| 51,400         | 51,450        | 771.38                              | 626.74            | 424.24                   |
| 51,450         | 51,500        | 772.13                              | 627.41            | 424.91                   |
| 51,500         | 51,550        | 772.88                              | 628.09            | 425.59                   |
| 51,550         | 51,600        | 773.63                              | 628.76            | 426.26                   |
| 51,600         | 51,650        | 774.38                              | 629.44            | 426.94                   |
| 51,650         | 51,700        | 775.13                              | 630.11            | 427.61                   |
| 51,700         | 51,750        | 775.88                              | 630.79            | 428.29                   |
| 51,750         | 51,800        | 776.63                              | 631.46            | 428.96                   |
| 51,800         | 51,850        | 777.38                              | 632.14            | 429.64                   |
| 51,850         | 51,900        | 778.13                              | 632.81            | 430.31                   |
| 51,900         | 51,950        | 778.88                              | 633.49            | 430.99                   |
| 51,950         | 52,000        | 779.63                              | 634.16            | 431.66                   |
| <b>52,000</b>  |               |                                     |                   |                          |
| 52,000         | 52,050        | 780.38                              | 648.34            | 445.84                   |
| 52,050         | 52,100        | 781.13                              | 649.01            | 446.51                   |
| 52,100         | 52,150        | 781.88                              | 649.69            | 447.19                   |
| 52,150         | 52,200        | 782.63                              | 650.36            | 447.86                   |
| 52,200         | 52,250        | 783.38                              | 651.04            | 448.54                   |
| 52,250         | 52,300        | 784.13                              | 651.71            | 449.21                   |
| 52,300         | 52,350        | 784.88                              | 652.39            | 449.89                   |
| 52,350         | 52,400        | 785.63                              | 653.06            | 450.56                   |
| 52,400         | 52,450        | 786.38                              | 653.74            | 451.24                   |
| 52,450         | 52,500        | 787.13                              | 654.41            | 451.91                   |
| 52,500         | 52,550        | 787.88                              | 655.09            | 452.59                   |
| 52,550         | 52,600        | 788.63                              | 655.76            | 453.26                   |
| 52,600         | 52,650        | 789.38                              | 656.44            | 453.94                   |
| 52,650         | 52,700        | 790.13                              | 657.11            | 454.61                   |
| 52,700         | 52,750        | 790.88                              | 657.79            | 455.29                   |
| 52,750         | 52,800        | 791.63                              | 658.46            | 455.96                   |
| 52,800         | 52,850        | 792.38                              | 659.14            | 456.64                   |
| 52,850         | 52,900        | 793.13                              | 659.81            | 457.31                   |
| 52,900         | 52,950        | 793.88                              | 660.49            | 457.99                   |
| 52,950         | 53,000        | 794.63                              | 661.16            | 458.66                   |
| <b>53,000</b>  |               |                                     |                   |                          |
| 53,000         | 53,050        | 795.38                              | 675.34            | 472.84                   |
| 53,050         | 53,100        | 796.13                              | 676.01            | 473.51                   |
| 53,100         | 53,150        | 796.88                              | 676.69            | 474.19                   |
| 53,150         | 53,200        | 797.63                              | 677.36            | 474.86                   |
| 53,200         | 53,250        | 798.38                              | 678.04            | 475.54                   |
| 53,250         | 53,300        | 799.13                              | 678.71            | 476.21                   |
| 53,300         | 53,350        | 799.88                              | 679.39            | 476.89                   |
| 53,350         | 53,400        | 800.63                              | 680.06            | 477.56                   |
| 53,400         | 53,450        | 801.38                              | 680.74            | 478.24                   |
| 53,450         | 53,500        | 802.13                              | 681.41            | 478.91                   |
| 53,500         | 53,550        | 802.88                              | 682.09            | 479.59                   |
| 53,550         | 53,600        | 803.63                              | 682.76            | 480.26                   |
| 53,600         | 53,650        | 804.38                              | 683.44            | 480.94                   |
| 53,650         | 53,700        | 805.13                              | 684.11            | 481.61                   |
| 53,700         | 53,750        | 805.88                              | 684.79            | 482.29                   |
| 53,750         | 53,800        | 806.63                              | 685.46            | 482.96                   |
| 53,800         | 53,850        | 807.38                              | 686.14            | 483.64                   |
| 53,850         | 53,900        | 808.13                              | 686.81            | 484.31                   |
| 53,900         | 53,950        | 808.88                              | 687.49            | 484.99                   |
| 53,950         | 54,000        | 809.63                              | 688.16            | 485.66                   |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>54,000</b>  |               |                                     |                   |                          |
| 54,000         | 54,050        | 810.38                              | 702.34            | 499.84                   |
| 54,050         | 54,100        | 811.13                              | 703.01            | 500.51                   |
| 54,100         | 54,150        | 811.88                              | 703.69            | 501.19                   |
| 54,150         | 54,200        | 812.63                              | 704.36            | 501.86                   |
| 54,200         | 54,250        | 813.38                              | 705.04            | 502.54                   |
| 54,250         | 54,300        | 814.13                              | 705.71            | 503.21                   |
| 54,300         | 54,350        | 814.88                              | 706.39            | 503.89                   |
| 54,350         | 54,400        | 815.63                              | 707.06            | 504.56                   |
| 54,400         | 54,450        | 816.38                              | 707.74            | 505.24                   |
| 54,450         | 54,500        | 817.13                              | 708.41            | 505.91                   |
| 54,500         | 54,550        | 817.88                              | 709.09            | 506.59                   |
| 54,550         | 54,600        | 818.63                              | 709.76            | 507.26                   |
| 54,600         | 54,650        | 819.38                              | 710.44            | 507.94                   |
| 54,650         | 54,700        | 820.13                              | 711.11            | 508.61                   |
| 54,700         | 54,750        | 820.88                              | 711.79            | 509.29                   |
| 54,750         | 54,800        | 821.63                              | 712.46            | 509.96                   |
| 54,800         | 54,850        | 822.38                              | 713.14            | 510.64                   |
| 54,850         | 54,900        | 823.13                              | 713.81            | 511.31                   |
| 54,900         | 54,950        | 823.88                              | 714.49            | 511.99                   |
| 54,950         | 55,000        | 824.63                              | 715.16            | 512.66                   |
| <b>55,000</b>  |               |                                     |                   |                          |
| 55,000         | 55,050        | 825.38                              | 729.34            | 526.84                   |
| 55,050         | 55,100        | 826.13                              | 730.01            | 527.51                   |
| 55,100         | 55,150        | 826.88                              | 730.69            | 528.19                   |
| 55,150         | 55,200        | 827.63                              | 731.36            | 528.86                   |
| 55,200         | 55,250        | 828.38                              | 732.04            | 529.54                   |
| 55,250         | 55,300        | 829.13                              | 732.71            | 530.21                   |
| 55,300         | 55,350        | 829.88                              | 733.39            | 530.89                   |
| 55,350         | 55,400        | 830.63                              | 734.06            | 531.56                   |
| 55,400         | 55,450        | 831.38                              | 734.74            | 532.24                   |
| 55,450         | 55,500        | 832.13                              | 735.41            | 532.91                   |
| 55,500         | 55,550        | 832.88                              | 736.09            | 533.59                   |
| 55,550         | 55,600        | 833.63                              | 736.76            | 534.26                   |
| 55,600         | 55,650        | 834.38                              | 737.44            | 534.94                   |
| 55,650         | 55,700        | 835.13                              | 738.11            | 535.61                   |
| 55,700         | 55,750        | 835.88                              | 738.79            | 536.29                   |
| 55,750         | 55,800        | 836.63                              | 739.46            | 536.96                   |
| 55,800         | 55,850        | 837.38                              | 740.14            | 537.64                   |
| 55,850         | 55,900        | 838.13                              | 740.81            | 538.31                   |
| 55,900         | 55,950        | 838.88                              | 741.49            | 538.99                   |
| 55,950         | 56,000        | 839.63                              | 742.16            | 539.66                   |
| <b>56,000</b>  |               |                                     |                   |                          |
| 56,000         | 56,050        | 840.38                              | 756.34            | 553.84                   |
| 56,050         | 56,100        | 841.13                              | 757.01            | 554.51                   |
| 56,100         | 56,150        | 841.88                              | 757.69            | 555.19                   |
| 56,150         | 56,200        | 842.63                              | 758.36            | 555.86                   |
| 56,200         | 56,250        | 843.38                              | 759.04            | 556.54                   |
| 56,250         | 56,300        | 844.13                              | 759.71            | 557.21                   |
| 56,300         | 56,350        | 844.88                              | 760.39            | 557.89                   |
| 56,350         | 56,400        | 845.63                              | 761.06            | 558.56                   |
| 56,400         | 56,450        | 846.38                              | 761.74            | 559.24                   |
| 56,450         | 56,500        | 847.13                              | 762.41            | 559.91                   |
| 56,500         | 56,550        | 847.88                              | 763.09            | 560.59                   |
| 56,550         | 56,600        | 848.63                              | 763.76            | 561.26                   |
| 56,600         | 56,650        | 849.38                              | 764.44            | 561.94                   |
| 56,650         | 56,700        | 850.13                              | 765.11            | 562.61                   |
| 56,700         | 56,750        | 850.88                              | 765.79            | 563.29                   |
| 56,750         | 56,800        | 851.63                              | 766.46            | 563.96                   |
| 56,800         | 56,850        | 852.38                              | 767.14            | 564.64                   |
| 56,850         | 56,900        | 853.13                              | 767.81            | 565.31                   |
| 56,900         | 56,950        | 853.88                              | 768.49            | 565.99                   |
| 56,950         | 57,000        | 854.63                              | 769.16            | 566.66                   |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>57,000</b>  |               |                                     |                   |                          |
| 57,000         | 57,050        | 855.38                              | 769.84            | 580.84                   |
| 57,050         | 57,100        | 856.13                              | 770.51            | 581.51                   |
| 57,100         | 57,150        | 856.88                              | 771.19            | 582.19                   |
| 57,150         | 57,200        | 857.63                              | 771.86            | 582.86                   |
| 57,200         | 57,250        | 858.38                              | 772.54            | 583.54                   |
| 57,250         | 57,300        | 859.13                              | 773.21            | 584.21                   |
| 57,300         | 57,350        | 859.88                              | 773.89            | 584.89                   |
| 57,350         | 57,400        | 860.63                              | 774.56            | 585.56                   |
| 57,400         | 57,450        | 861.38                              | 775.24            | 586.24                   |
| 57,450         | 57,500        | 862.13                              | 775.91            | 586.91                   |
| 57,500         | 57,550        | 862.88                              | 776.59            | 587.59                   |
| 57,550         | 57,600        | 863.63                              | 777.26            | 588.26                   |
| 57,600         | 57,650        | 864.38                              | 777.94            | 588.94                   |
| 57,650         | 57,700        | 865.13                              | 778.61            | 589.61                   |
| 57,700         | 57,750        | 865.88                              | 779.29            | 590.29                   |
| 57,750         | 57,800        | 866.63                              | 779.96            | 590.96                   |
| 57,800         | 57,850        | 867.38                              | 780.64            | 591.64                   |
| 57,850         | 57,900        | 868.13                              | 781.31            | 592.31                   |
| 57,900         | 57,950        | 868.88                              | 781.99            | 592.99                   |
| 57,950         | 58,000        | 869.63                              | 782.66            | 593.66                   |
| <b>58,000</b>  |               |                                     |                   |                          |
| 58,000         | 58,050        | 870.38                              | 783.34            | 607.84                   |
| 58,050         | 58,100        | 871.13                              | 784.01            | 608.51                   |
| 58,100         | 58,150        | 871.88                              | 784.69            | 609.19                   |
| 58,150         | 58,200        | 872.63                              | 785.36            | 609.86                   |
| 58,200         | 58,250        | 873.38                              | 786.04            | 610.54                   |
| 58,250         | 58,300        | 874.13                              | 786.71            | 611.21                   |
| 58,300         | 58,350        | 874.88                              | 787.39            | 611.89                   |
| 58,350         | 58,400        | 875.63                              | 788.06            | 612.56                   |
| 58,400         | 58,450        | 876.38                              | 788.74            | 613.24                   |
| 58,450         | 58,500        | 877.13                              | 789.41            | 613.91                   |
| 58,500         | 58,550        | 877.88                              | 790.09            | 614.59                   |
| 58,550         | 58,600        | 878.63                              | 790.76            | 615.26                   |
| 58,600         | 58,650        | 879.38                              | 791.44            | 615.94                   |
| 58,650         | 58,700        | 880.13                              | 792.11            | 616.61                   |
| 58,700         | 58,750        | 880.88                              | 792.79            | 617.29                   |
| 58,750         | 58,800        | 881.63                              | 793.46            | 617.96                   |
| 58,800         | 58,850        | 882.38                              | 794.14            | 618.64                   |
| 58,850         | 58,900        | 883.13                              | 794.81            | 619.31                   |
| 58,900         | 58,950        | 883.88                              | 795.49            | 619.99                   |
| 58,950         | 59,000        | 884.63                              | 796.16            | 620.66                   |
| <b>59,000</b>  |               |                                     |                   |                          |
| 59,000         | 59,050        | 885.38                              | 796.84            | 634.84                   |
| 59,050         | 59,100        | 886.13                              | 797.51            | 635.51                   |
| 59,100         | 59,150        | 886.88                              | 798.19            | 636.19                   |
| 59,150         | 59,200        | 887.63                              | 798.86            | 636.86                   |
| 59,200         | 59,250        | 888.38                              | 799.54            | 637.54                   |
| 59,250         | 59,300        | 889.13                              | 800.21            | 638.21                   |
| 59,300         | 59,350        | 889.88                              | 800.89            | 638.89                   |
| 59,350         | 59,400        | 890.63                              | 801.56            | 639.56                   |
| 59,400         | 59,450        | 891.38                              | 802.24            | 640.24                   |
| 59,450         | 59,500        | 892.13                              | 802.91            | 640.91                   |
| 59,500         | 59,550        | 892.88                              | 803.59            | 641.59                   |
| 59,550         | 59,600        | 893.63                              | 804.26            | 642.26                   |
| 59,600         | 59,650        | 894.38                              | 804.94            | 642.94                   |
| 59,650         | 59,700        | 895.13                              | 805.61            | 643.61                   |
| 59,700         | 59,750        | 895.88                              | 806.29            | 644.29                   |
| 59,750         | 59,800        | 896.63                              | 806.96            | 644.96                   |
| 59,800         | 59,850        | 897.38                              | 807.64            | 645.64                   |
| 59,850         | 59,900        | 898.13                              | 808.31            | 646.31                   |
| 59,900         | 59,950        | 898.88                              | 808.99            | 646.99                   |
| 59,950         | 60,000        | 899.63                              | 809.66            | 647.66                   |

\* This column must also be used by a qualifying widow(er)

Continued on next page

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>60,000</b>  |               |                                     |                   |                          |
| 60,000         | 60,050        | 900.38                              | 810.34            | 661.84                   |
| 60,050         | 60,100        | 901.13                              | 811.01            | 662.51                   |
| 60,100         | 60,150        | 901.88                              | 811.69            | 663.19                   |
| 60,150         | 60,200        | 902.63                              | 812.36            | 663.86                   |
| 60,200         | 60,250        | 903.38                              | 813.04            | 664.54                   |
| 60,250         | 60,300        | 904.13                              | 813.71            | 665.21                   |
| 60,300         | 60,350        | 904.88                              | 814.39            | 665.89                   |
| 60,350         | 60,400        | 905.63                              | 815.06            | 666.56                   |
| 60,400         | 60,450        | 906.38                              | 815.74            | 667.24                   |
| 60,450         | 60,500        | 907.13                              | 816.41            | 667.91                   |
| 60,500         | 60,550        | 907.88                              | 817.09            | 668.59                   |
| 60,550         | 60,600        | 908.63                              | 817.76            | 669.26                   |
| 60,600         | 60,650        | 909.38                              | 818.44            | 669.94                   |
| 60,650         | 60,700        | 910.13                              | 819.11            | 670.61                   |
| 60,700         | 60,750        | 910.88                              | 819.79            | 671.29                   |
| 60,750         | 60,800        | 911.63                              | 820.46            | 671.96                   |
| 60,800         | 60,850        | 912.38                              | 821.14            | 672.64                   |
| 60,850         | 60,900        | 913.13                              | 821.81            | 673.31                   |
| 60,900         | 60,950        | 913.88                              | 822.49            | 673.99                   |
| 60,950         | 61,000        | 914.63                              | 823.16            | 674.66                   |
| <b>61,000</b>  |               |                                     |                   |                          |
| 61,000         | 61,050        | 915.38                              | 823.84            | 688.84                   |
| 61,050         | 61,100        | 916.13                              | 824.51            | 689.51                   |
| 61,100         | 61,150        | 916.88                              | 825.19            | 690.19                   |
| 61,150         | 61,200        | 917.63                              | 825.86            | 690.86                   |
| 61,200         | 61,250        | 918.38                              | 826.54            | 691.54                   |
| 61,250         | 61,300        | 919.13                              | 827.21            | 692.21                   |
| 61,300         | 61,350        | 919.88                              | 827.89            | 692.89                   |
| 61,350         | 61,400        | 920.63                              | 828.56            | 693.56                   |
| 61,400         | 61,450        | 921.38                              | 829.24            | 694.24                   |
| 61,450         | 61,500        | 922.13                              | 829.91            | 694.91                   |
| 61,500         | 61,550        | 922.88                              | 830.59            | 695.59                   |
| 61,550         | 61,600        | 923.63                              | 831.26            | 696.26                   |
| 61,600         | 61,650        | 924.38                              | 831.94            | 696.94                   |
| 61,650         | 61,700        | 925.13                              | 832.61            | 697.61                   |
| 61,700         | 61,750        | 925.88                              | 833.29            | 698.29                   |
| 61,750         | 61,800        | 926.63                              | 833.96            | 698.96                   |
| 61,800         | 61,850        | 927.38                              | 834.64            | 699.64                   |
| 61,850         | 61,900        | 928.13                              | 835.31            | 700.31                   |
| 61,900         | 61,950        | 928.88                              | 835.99            | 700.99                   |
| 61,950         | 62,000        | 929.63                              | 836.66            | 701.66                   |
| <b>62,000</b>  |               |                                     |                   |                          |
| 62,000         | 62,050        | 930.38                              | 837.34            | 715.84                   |
| 62,050         | 62,100        | 931.13                              | 838.01            | 716.51                   |
| 62,100         | 62,150        | 931.88                              | 838.69            | 717.19                   |
| 62,150         | 62,200        | 932.63                              | 839.36            | 717.86                   |
| 62,200         | 62,250        | 933.38                              | 840.04            | 718.54                   |
| 62,250         | 62,300        | 934.13                              | 840.71            | 719.21                   |
| 62,300         | 62,350        | 934.88                              | 841.39            | 719.89                   |
| 62,350         | 62,400        | 935.63                              | 842.06            | 720.56                   |
| 62,400         | 62,450        | 936.38                              | 842.74            | 721.24                   |
| 62,450         | 62,500        | 937.13                              | 843.41            | 721.91                   |
| 62,500         | 62,550        | 937.88                              | 844.09            | 722.59                   |
| 62,550         | 62,600        | 938.63                              | 844.76            | 723.26                   |
| 62,600         | 62,650        | 939.38                              | 845.44            | 723.94                   |
| 62,650         | 62,700        | 940.13                              | 846.11            | 724.61                   |
| 62,700         | 62,750        | 940.88                              | 846.79            | 725.29                   |
| 62,750         | 62,800        | 941.63                              | 847.46            | 725.96                   |
| 62,800         | 62,850        | 942.38                              | 848.14            | 726.64                   |
| 62,850         | 62,900        | 943.13                              | 848.81            | 727.31                   |
| 62,900         | 62,950        | 943.88                              | 849.49            | 727.99                   |
| 62,950         | 63,000        | 944.63                              | 850.16            | 728.66                   |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>63,000</b>  |               |                                     |                   |                          |
| 63,000         | 63,050        | 945.38                              | 850.84            | 742.84                   |
| 63,050         | 63,100        | 946.13                              | 851.51            | 743.51                   |
| 63,100         | 63,150        | 946.88                              | 852.19            | 744.19                   |
| 63,150         | 63,200        | 947.63                              | 852.86            | 744.86                   |
| 63,200         | 63,250        | 948.38                              | 853.54            | 745.54                   |
| 63,250         | 63,300        | 949.13                              | 854.21            | 746.21                   |
| 63,300         | 63,350        | 949.88                              | 854.89            | 746.89                   |
| 63,350         | 63,400        | 950.63                              | 855.56            | 747.56                   |
| 63,400         | 63,450        | 951.38                              | 856.24            | 748.24                   |
| 63,450         | 63,500        | 952.13                              | 856.91            | 748.91                   |
| 63,500         | 63,550        | 952.88                              | 857.59            | 749.59                   |
| 63,550         | 63,600        | 953.63                              | 858.26            | 750.26                   |
| 63,600         | 63,650        | 954.38                              | 858.94            | 750.94                   |
| 63,650         | 63,700        | 955.13                              | 859.61            | 751.61                   |
| 63,700         | 63,750        | 955.88                              | 860.29            | 752.29                   |
| 63,750         | 63,800        | 956.63                              | 860.96            | 752.96                   |
| 63,800         | 63,850        | 957.38                              | 861.64            | 753.64                   |
| 63,850         | 63,900        | 958.13                              | 862.31            | 754.31                   |
| 63,900         | 63,950        | 958.88                              | 862.99            | 754.99                   |
| 63,950         | 64,000        | 959.63                              | 863.66            | 755.66                   |
| <b>64,000</b>  |               |                                     |                   |                          |
| 64,000         | 64,050        | 960.38                              | 864.34            | 769.84                   |
| 64,050         | 64,100        | 961.13                              | 865.01            | 770.51                   |
| 64,100         | 64,150        | 961.88                              | 865.69            | 771.19                   |
| 64,150         | 64,200        | 962.63                              | 866.36            | 771.86                   |
| 64,200         | 64,250        | 963.38                              | 867.04            | 772.54                   |
| 64,250         | 64,300        | 964.13                              | 867.71            | 773.21                   |
| 64,300         | 64,350        | 964.88                              | 868.39            | 773.89                   |
| 64,350         | 64,400        | 965.63                              | 869.06            | 774.56                   |
| 64,400         | 64,450        | 966.38                              | 869.74            | 775.24                   |
| 64,450         | 64,500        | 967.13                              | 870.41            | 775.91                   |
| 64,500         | 64,550        | 967.88                              | 871.09            | 776.59                   |
| 64,550         | 64,600        | 968.63                              | 871.76            | 777.26                   |
| 64,600         | 64,650        | 969.38                              | 872.44            | 777.94                   |
| 64,650         | 64,700        | 970.13                              | 873.11            | 778.61                   |
| 64,700         | 64,750        | 970.88                              | 873.79            | 779.29                   |
| 64,750         | 64,800        | 971.63                              | 874.46            | 779.96                   |
| 64,800         | 64,850        | 972.38                              | 875.14            | 780.64                   |
| 64,850         | 64,900        | 973.13                              | 875.81            | 781.31                   |
| 64,900         | 64,950        | 973.88                              | 876.49            | 781.99                   |
| 64,950         | 65,000        | 974.63                              | 877.16            | 782.66                   |
| <b>65,000</b>  |               |                                     |                   |                          |
| 65,000         | 65,050        | 975.38                              | 877.84            | 796.84                   |
| 65,050         | 65,100        | 976.13                              | 878.51            | 797.51                   |
| 65,100         | 65,150        | 976.88                              | 879.19            | 798.19                   |
| 65,150         | 65,200        | 977.63                              | 879.86            | 798.86                   |
| 65,200         | 65,250        | 978.38                              | 880.54            | 799.54                   |
| 65,250         | 65,300        | 979.13                              | 881.21            | 800.21                   |
| 65,300         | 65,350        | 979.88                              | 881.89            | 800.89                   |
| 65,350         | 65,400        | 980.63                              | 882.56            | 801.56                   |
| 65,400         | 65,450        | 981.38                              | 883.24            | 802.24                   |
| 65,450         | 65,500        | 982.13                              | 883.91            | 802.91                   |
| 65,500         | 65,550        | 982.88                              | 884.59            | 803.59                   |
| 65,550         | 65,600        | 983.63                              | 885.26            | 804.26                   |
| 65,600         | 65,650        | 984.38                              | 885.94            | 804.94                   |
| 65,650         | 65,700        | 985.13                              | 886.61            | 805.61                   |
| 65,700         | 65,750        | 985.88                              | 887.29            | 806.29                   |
| 65,750         | 65,800        | 986.63                              | 887.96            | 806.96                   |
| 65,800         | 65,850        | 987.38                              | 888.64            | 807.64                   |
| 65,850         | 65,900        | 988.13                              | 889.31            | 808.31                   |
| 65,900         | 65,950        | 988.88                              | 889.99            | 808.99                   |
| 65,950         | 66,000        | 989.63                              | 890.66            | 809.66                   |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>66,000</b>  |               |                                     |                   |                          |
| 66,000         | 66,050        | 990.38                              | 891.34            | 823.84                   |
| 66,050         | 66,100        | 991.13                              | 892.01            | 824.51                   |
| 66,100         | 66,150        | 991.88                              | 892.69            | 825.19                   |
| 66,150         | 66,200        | 992.63                              | 893.36            | 825.86                   |
| 66,200         | 66,250        | 993.38                              | 894.04            | 826.54                   |
| 66,250         | 66,300        | 994.13                              | 894.71            | 827.21                   |
| 66,300         | 66,350        | 994.88                              | 895.39            | 827.89                   |
| 66,350         | 66,400        | 995.63                              | 896.06            | 828.56                   |
| 66,400         | 66,450        | 996.38                              | 896.74            | 829.24                   |
| 66,450         | 66,500        | 997.13                              | 897.41            | 829.91                   |
| 66,500         | 66,550        | 997.88                              | 898.09            | 830.59                   |
| 66,550         | 66,600        | 998.63                              | 898.76            | 831.26                   |
| 66,600         | 66,650        | 999.38                              | 899.44            | 831.94                   |
| 66,650         | 66,700        | 1,000.13                            | 900.11            | 832.61                   |
| 66,700         | 66,750        | 1,000.88                            | 900.79            | 833.29                   |
| 66,750         | 66,800        | 1,001.63                            | 901.46            | 833.96                   |
| 66,800         | 66,850        | 1,002.38                            | 902.14            | 834.64                   |
| 66,850         | 66,900        | 1,003.13                            | 902.81            | 835.31                   |
| 66,900         | 66,950        | 1,003.88                            | 903.49            | 835.99                   |
| 66,950         | 67,000        | 1,004.63                            | 904.16            | 836.66                   |
| <b>67,000</b>  |               |                                     |                   |                          |
| 67,000         | 67,050        | 1,005.38                            | 904.84            | 850.84                   |
| 67,050         | 67,100        | 1,006.13                            | 905.51            | 851.51                   |
| 67,100         | 67,150        | 1,006.88                            | 906.19            | 852.19                   |
| 67,150         | 67,200        | 1,007.63                            | 906.86            | 852.86                   |
| 67,200         | 67,250        | 1,008.38                            | 907.54            | 853.54                   |
| 67,250         | 67,300        | 1,009.13                            | 908.21            | 854.21                   |
| 67,300         | 67,350        | 1,009.88                            | 908.89            | 854.89                   |
| 67,350         | 67,400        | 1,010.63                            | 909.56            | 855.56                   |
| 67,400         | 67,450        | 1,011.38                            | 910.24            | 856.24                   |
| 67,450         | 67,500        | 1,012.13                            | 910.91            | 856.91                   |
| 67,500         | 67,550        | 1,012.88                            | 911.59            | 857.59                   |
| 67,550         | 67,600        | 1,013.63                            | 912.26            | 858.26                   |
| 67,600         | 67,650        | 1,014.38                            | 912.94            | 858.94                   |
| 67,650         | 67,700        | 1,015.13                            | 913.61            | 859.61                   |
| 67,700         | 67,750        | 1,015.88                            | 914.29            | 860.29                   |
| 67,750         | 67,800        | 1,016.63                            | 914.96            | 860.96                   |
| 67,800         | 67,850        | 1,017.38                            | 915.64            | 861.64                   |
| 67,850         | 67,900        | 1,018.13                            | 916.31            | 862.31                   |
| 67,900         | 67,950        | 1,018.88                            | 916.99            | 862.99                   |
| 67,950         | 68,000        | 1,019.63                            | 917.66            | 863.66                   |
| <b>68,000</b>  |               |                                     |                   |                          |
| 68,000         | 68,050        | 1,020.38                            | 918.34            | 877.84                   |
| 68,050         | 68,100        | 1,021.13                            | 919.01            | 878.51                   |
| 68,100         | 68,150        | 1,021.88                            | 919.69            | 879.19                   |
| 68,150         | 68,200        | 1,022.63                            | 920.36            | 879.86                   |
| 68,200         | 68,250        | 1,023.38                            | 921.04            | 880.54                   |
| 68,250         | 68,300        | 1,024.13                            | 921.71            | 881.21                   |
| 68,300         | 68,350        | 1,024.88                            | 922.39            | 881.89                   |
| 68,350         | 68,400        | 1,025.63                            | 923.06            | 882.56                   |
| 68,400         | 68,450        | 1,026.38                            | 923.74            | 883.24                   |
| 68,450         | 68,500        | 1,027.13                            | 924.41            | 883.91                   |
| 68,500         | 68,550        | 1,027.88                            | 925.09            | 884.59                   |
| 68,550         | 68,600        | 1,028.63                            | 925.76            | 885.26                   |
| 68,600         | 68,650        | 1,029.38                            | 926.44            | 885.94                   |
| 68,650         | 68,700        | 1,030.13                            | 927.11            | 886.61                   |
| 68,700         | 68,750        | 1,030.88                            | 927.79            | 887.29                   |
| 68,750         | 68,800        | 1,031.63                            | 928.46            | 887.96                   |
| 68,800         | 68,850        | 1,032.38                            | 929.14            | 888.64                   |
| 68,850         | 68,900        | 1,033.13                            | 929.81            | 889.31                   |
| 68,900         | 68,950        | 1,033.88                            | 930.49            | 889.99                   |
| 68,950         | 69,000        | 1,034.63                            | 931.16            | 890.66                   |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>69,000</b>  |               |                                     |                   |                          |
| 69,000         | 69,050        | 1,035.38                            | 931.84            | 904.84                   |
| 69,050         | 69,100        | 1,036.13                            | 932.51            | 905.51                   |
| 69,100         | 69,150        | 1,036.88                            | 933.19            | 906.19                   |
| 69,150         | 69,200        | 1,037.63                            | 933.86            | 906.86                   |
| 69,200         | 69,250        | 1,038.38                            | 934.54            | 907.54                   |
| 69,250         | 69,300        | 1,039.13                            | 935.21            | 908.21                   |
| 69,300         | 69,350        | 1,039.88                            | 935.89            | 908.89                   |
| 69,350         | 69,400        | 1,040.63                            | 936.56            | 909.56                   |
| 69,400         | 69,450        | 1,041.38                            | 937.24            | 910.24                   |
| 69,450         | 69,500        | 1,042.13                            | 937.91            | 910.91                   |
| 69,500         | 69,550        | 1,042.88                            | 938.59            | 911.59                   |
| 69,550         | 69,600        | 1,043.63                            | 939.26            | 912.26                   |
| 69,600         | 69,650        | 1,044.38                            | 939.94            | 912.94                   |
| 69,650         | 69,700        | 1,045.13                            | 940.61            | 913.61                   |
| 69,700         | 69,750        | 1,045.88                            | 941.29            | 914.29                   |
| 69,750         | 69,800        | 1,046.63                            | 941.96            | 914.96                   |
| 69,800         | 69,850        | 1,047.38                            | 942.64            | 915.64                   |
| 69,850         | 69,900        | 1,048.13                            | 943.31            | 916.31                   |
| 69,900         | 69,950        | 1,048.88                            | 943.99            | 916.99                   |
| 69,950         | 70,000        | 1,049.63                            | 944.66            | 917.66                   |
| <b>70,000</b>  |               |                                     |                   |                          |
| 70,000         | 70,050        | 1,050.38                            | 945.34            | 931.84                   |
| 70,050         | 70,100        | 1,051.13                            | 946.01            | 932.51                   |
| 70,100         | 70,150        | 1,051.88                            | 946.69            | 933.19                   |
| 70,150         | 70,200        | 1,052.63                            | 947.36            | 933.86                   |
| 70,200         | 70,250        | 1,053.38                            | 948.04            | 934.54                   |
| 70,250         | 70,300        | 1,054.13                            | 948.71            | 935.21                   |
| 70,300         | 70,350        | 1,054.88                            | 949.39            | 935.89                   |
| 70,350         | 70,400        | 1,055.63                            | 950.06            | 936.56                   |
| 70,400         | 70,450        | 1,056.38                            | 950.74            | 937.24                   |
| 70,450         | 70,500        | 1,057.13                            | 951.41            | 937.91                   |
| 70,500         | 70,550        | 1,057.88                            | 952.09            | 938.59                   |
| 70,550         | 70,600        | 1,058.63                            | 952.76            | 939.26                   |
| 70,600         | 70,650        | 1,059.38                            | 953.44            | 939.94                   |
| 70,650         | 70,700        | 1,060.13                            | 954.11            | 940.61                   |
| 70,700         | 70,750        | 1,060.88                            | 954.79            | 941.29                   |
| 70,750         | 70,800        | 1,061.63                            | 955.46            | 941.96                   |
| 70,800         | 70,850        | 1,062.38                            | 956.14            | 942.64                   |
| 70,850         | 70,900        | 1,063.13                            | 956.81            | 943.31                   |
| 70,900         | 70,950        | 1,063.88                            | 957.49            | 943.99                   |
| 70,950         | 71,000        | 1,064.63                            | 958.16            | 944.66                   |
| <b>71,000</b>  |               |                                     |                   |                          |
| 71,000         | 71,050        | 1,065.38                            | 958.84            | 958.84                   |
| 71,050         | 71,100        | 1,066.13                            | 959.51            | 959.51                   |
| 71,100         | 71,150        | 1,066.88                            | 960.19            | 960.19                   |
| 71,150         | 71,200        | 1,067.63                            | 960.86            | 960.86                   |
| 71,200         | 71,250        | 1,068.38                            | 961.54            | 961.54                   |
| 71,250         | 71,300        | 1,069.13                            | 962.21            | 962.21                   |
| 71,300         | 71,350        | 1,069.88                            | 962.89            | 962.89                   |
| 71,350         | 71,400        | 1,070.63                            | 963.56            | 963.56                   |
| 71,400         | 71,450        | 1,071.38                            | 964.24            | 964.24                   |
| 71,450         | 71,500        | 1,072.13                            | 964.91            | 964.91                   |
| 71,500         | 71,550        | 1,072.88                            | 965.59            | 965.59                   |
| 71,550         | 71,600        | 1,073.63                            | 966.26            | 966.26                   |
| 71,600         | 71,650        | 1,074.38                            | 966.94            | 966.94                   |
| 71,650         | 71,700        | 1,075.13                            | 967.61            | 967.61                   |
| 71,700         | 71,750        | 1,075.88                            | 968.29            | 968.29                   |
| 71,750         | 71,800        | 1,076.63                            | 968.96            | 968.96                   |
| 71,800         | 71,850        | 1,077.38                            | 969.64            | 969.64                   |
| 71,850         | 71,900        | 1,078.13                            | 970.31            | 970.31                   |
| 71,900         | 71,950        | 1,078.88                            | 970.99            | 970.99                   |
| 71,950         | 72,000        | 1,079.63                            | 971.66            | 971.66                   |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>72,000</b>  |               |                                     |                   |                          |
| 72,000         | 72,050        | 1,080.38                            | 972.34            | 972.34                   |
| 72,050         | 72,100        | 1,081.13                            | 973.01            | 973.01                   |
| 72,100         | 72,150        | 1,081.88                            | 973.69            | 973.69                   |
| 72,150         | 72,200        | 1,082.63                            | 974.36            | 974.36                   |
| 72,200         | 72,250        | 1,083.38                            | 975.04            | 975.04                   |
| 72,250         | 72,300        | 1,084.13                            | 975.71            | 975.71                   |
| 72,300         | 72,350        | 1,084.88                            | 976.39            | 976.39                   |
| 72,350         | 72,400        | 1,085.63                            | 977.06            | 977.06                   |
| 72,400         | 72,450        | 1,086.38                            | 977.74            | 977.74                   |
| 72,450         | 72,500        | 1,087.13                            | 978.41            | 978.41                   |
| 72,500         | 72,550        | 1,087.88                            | 979.09            | 979.09                   |
| 72,550         | 72,600        | 1,088.63                            | 979.76            | 979.76                   |
| 72,600         | 72,650        | 1,089.38                            | 980.44            | 980.44                   |
| 72,650         | 72,700        | 1,090.13                            | 981.11            | 981.11                   |
| 72,700         | 72,750        | 1,090.88                            | 981.79            | 981.79                   |
| 72,750         | 72,800        | 1,091.63                            | 982.46            | 982.46                   |
| 72,800         | 72,850        | 1,092.38                            | 983.14            | 983.14                   |
| 72,850         | 72,900        | 1,093.13                            | 983.81            | 983.81                   |
| 72,900         | 72,950        | 1,093.88                            | 984.49            | 984.49                   |
| 72,950         | 73,000        | 1,094.63                            | 985.16            | 985.16                   |
| <b>73,000</b>  |               |                                     |                   |                          |
| 73,000         | 73,050        | 1,095.38                            | 985.84            | 985.84                   |
| 73,050         | 73,100        | 1,096.13                            | 986.51            | 986.51                   |
| 73,100         | 73,150        | 1,096.88                            | 987.19            | 987.19                   |
| 73,150         | 73,200        | 1,097.63                            | 987.86            | 987.86                   |
| 73,200         | 73,250        | 1,098.38                            | 988.54            | 988.54                   |
| 73,250         | 73,300        | 1,099.13                            | 989.21            | 989.21                   |
| 73,300         | 73,350        | 1,099.88                            | 989.89            | 989.89                   |
| 73,350         | 73,400        | 1,100.63                            | 990.56            | 990.56                   |
| 73,400         | 73,450        | 1,101.38                            | 991.24            | 991.24                   |
| 73,450         | 73,500        | 1,102.13                            | 991.91            | 991.91                   |
| 73,500         | 73,550        | 1,102.88                            | 992.59            | 992.59                   |
| 73,550         | 73,600        | 1,103.63                            | 993.26            | 993.26                   |
| 73,600         | 73,650        | 1,104.38                            | 993.94            | 993.94                   |
| 73,650         | 73,700        | 1,105.13                            | 994.61            | 994.61                   |
| 73,700         | 73,750        | 1,105.88                            | 995.29            | 995.29                   |
| 73,750         | 73,800        | 1,106.63                            | 995.96            | 995.96                   |
| 73,800         | 73,850        | 1,107.38                            | 996.64            | 996.64                   |
| 73,850         | 73,900        | 1,108.13                            | 997.31            | 997.31                   |
| 73,900         | 73,950        | 1,108.88                            | 997.99            | 997.99                   |
| 73,950         | 74,000        | 1,109.63                            | 998.66            | 998.66                   |
| <b>74,000</b>  |               |                                     |                   |                          |
| 74,000         | 74,050        | 1,110.38                            | 1,110.38          | 999.34                   |
| 74,050         | 74,100        | 1,111.13                            | 1,111.13          | 1,000.01                 |
| 74,100         | 74,150        | 1,111.88                            | 1,111.88          | 1,000.69                 |
| 74,150         | 74,200        | 1,112.63                            | 1,112.63          | 1,001.36                 |
| 74,200         | 74,250        | 1,113.38                            | 1,113.38          | 1,002.04                 |
| 74,250         | 74,300        | 1,114.13                            | 1,114.13          | 1,002.71                 |
| 74,300         | 74,350        | 1,114.88                            | 1,114.88          | 1,003.39                 |
| 74,350         | 74,400        | 1,115.63                            | 1,115.63          | 1,004.06                 |
| 74,400         | 74,450        | 1,116.38                            | 1,116.38          | 1,004.74                 |
| 74,450         | 74,500        | 1,117.13                            | 1,117.13          | 1,005.41                 |
| 74,500         | 74,550        | 1,117.88                            | 1,117.88          | 1,006.09                 |
| 74,550         | 74,600        | 1,118.63                            | 1,118.63          | 1,006.76                 |
| 74,600         | 74,650        | 1,119.38                            | 1,119.38          | 1,007.44                 |
| 74,650         | 74,700        | 1,120.13                            | 1,120.13          | 1,008.11                 |
| 74,700         | 74,750        | 1,120.88                            | 1,120.88          | 1,008.79                 |
| 74,750         | 74,800        | 1,121.63                            | 1,121.63          | 1,009.46                 |
| 74,800         | 74,850        | 1,122.38                            | 1,122.38          | 1,010.14                 |
| 74,850         | 74,900        | 1,123.13                            | 1,123.13          | 1,010.81                 |
| 74,900         | 74,950        | 1,123.88                            | 1,123.88          | 1,011.49                 |
| 74,950         | 75,000        | 1,124.63                            | 1,124.63          | 1,012.16                 |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>75,000</b>  |               |                                     |                   |                          |
| 75,000         | 75,050        | 1,125.38                            | 1,125.38          | 1,012.84                 |
| 75,050         | 75,100        | 1,126.13                            | 1,126.13          | 1,013.51                 |
| 75,100         | 75,150        | 1,126.88                            | 1,126.88          | 1,014.19                 |
| 75,150         | 75,200        | 1,127.63                            | 1,127.63          | 1,014.86                 |
| 75,200         | 75,250        | 1,128.38                            | 1,128.38          | 1,015.54                 |
| 75,250         | 75,300        | 1,129.13                            | 1,129.13          | 1,016.21                 |
| 75,300         | 75,350        | 1,129.88                            | 1,129.88          | 1,016.89                 |
| 75,350         | 75,400        | 1,130.63                            | 1,130.63          | 1,017.56                 |
| 75,400         | 75,450        | 1,131.38                            | 1,131.38          | 1,018.24                 |
| 75,450         | 75,500        | 1,132.13                            | 1,132.13          | 1,018.91                 |
| 75,500         | 75,550        | 1,132.88                            | 1,132.88          | 1,019.59                 |
| 75,550         | 75,600        | 1,133.63                            | 1,133.63          | 1,020.26                 |
| 75,600         | 75,650        | 1,134.38                            | 1,134.38          | 1,020.94                 |
| 75,650         | 75,700        | 1,135.13                            | 1,135.13          | 1,021.61                 |
| 75,700         | 75,750        | 1,135.88                            | 1,135.88          | 1,022.29                 |
| 75,750         | 75,800        | 1,136.63                            | 1,136.63          | 1,022.96                 |
| 75,800         | 75,850        | 1,137.38                            | 1,137.38          | 1,023.64                 |
| 75,850         | 75,900        | 1,138.13                            | 1,138.13          | 1,024.31                 |
| 75,900         | 75,950        | 1,138.88                            | 1,138.88          | 1,024.99                 |
| 75,950         | 76,000        | 1,139.63                            | 1,139.63          | 1,025.66                 |
| <b>76,000</b>  |               |                                     |                   |                          |
| 76,000         | 76,050        | 1,140.38                            | 1,140.38          | 1,026.34                 |
| 76,050         | 76,100        | 1,141.13                            | 1,141.13          | 1,027.01                 |
| 76,100         | 76,150        | 1,141.88                            | 1,141.88          | 1,027.69                 |
| 76,150         | 76,200        | 1,142.63                            | 1,142.63          | 1,028.36                 |
| 76,200         | 76,250        | 1,143.38                            | 1,143.38          | 1,029.04                 |
| 76,250         | 76,300        | 1,144.13                            | 1,144.13          | 1,029.71                 |
| 76,300         | 76,350        | 1,144.88                            | 1,144.88          | 1,030.39                 |
| 76,350         | 76,400        | 1,145.63                            | 1,145.63          | 1,031.06                 |
| 76,400         | 76,450        | 1,146.38                            | 1,146.38          | 1,031.74                 |
| 76,450         | 76,500        | 1,147.13                            | 1,147.13          | 1,032.41                 |
| 76,500         | 76,550        | 1,147.88                            | 1,147.88          | 1,033.09                 |
| 76,550         | 76,600        | 1,148.63                            | 1,148.63          | 1,033.76                 |
| 76,600         | 76,650        | 1,149.38                            | 1,149.38          | 1,034.44                 |
| 76,650         | 76,700        | 1,150.13                            | 1,150.13          | 1,035.11                 |
| 76,700         | 76,750        | 1,150.88                            | 1,150.88          | 1,035.79                 |
| 76,750         | 76,800        | 1,151.63                            | 1,151.63          | 1,036.46                 |
| 76,800         | 76,850        | 1,152.38                            | 1,152.38          | 1,037.14                 |
| 76,850         | 76,900        | 1,153.13                            | 1,153.13          | 1,037.81                 |
| 76,900         | 76,950        | 1,153.88                            | 1,153.88          | 1,038.49                 |
| 76,950         | 77,000        | 1,154.63                            | 1,154.63          | 1,039.16                 |
| <b>77,000</b>  |               |                                     |                   |                          |
| 77,000         | 77,050        | 1,155.38                            | 1,155.38          | 1,039.84                 |
| 77,050         | 77,100        | 1,156.13                            | 1,156.13          | 1,040.51                 |
| 77,100         | 77,150        | 1,156.88                            | 1,156.88          | 1,041.19                 |
| 77,150         | 77,200        | 1,157.63                            | 1,157.63          | 1,041.86                 |
| 77,200         | 77,250        | 1,158.38                            | 1,158.38          | 1,042.54                 |
| 77,250         | 77,300        | 1,159.13                            | 1,159.13          | 1,043.21                 |
| 77,300         | 77,350        | 1,159.88                            | 1,159.88          | 1,043.89                 |
| 77,350         | 77,400        | 1,160.63                            | 1,160.63          | 1,044.56                 |
| 77,400         | 77,450        | 1,161.38                            | 1,161.38          | 1,045.24                 |
| 77,450         | 77,500        | 1,162.13                            | 1,162.13          | 1,045.91                 |
| 77,500         | 77,550        | 1,162.88                            | 1,162.88          | 1,046.59                 |
| 77,550         | 77,600        | 1,163.63                            | 1,163.63          | 1,047.26                 |
| 77,600         | 77,650        | 1,164.38                            | 1,164.38          | 1,047.94                 |
| 77,650         | 77,700        | 1,165.13                            | 1,165.13          | 1,048.61                 |
| 77,700         | 77,750        | 1,165.88                            | 1,165.88          | 1,049.29                 |
| 77,750         | 77,800        | 1,166.63                            | 1,166.63          | 1,049.96                 |
| 77,800         | 77,850        | 1,167.38                            | 1,167.38          | 1,050.64                 |
| 77,850         | 77,900        | 1,168.13                            | 1,168.13          | 1,051.31                 |
| 77,900         | 77,950        | 1,168.88                            | 1,168.88          | 1,051.99                 |
| 77,950         | 78,000        | 1,169.63                            | 1,169.63          | 1,052.66                 |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>78,000</b>  |               |                                     |                   |                          |
| 78,000         | 78,050        | 1,170.38                            | 1,170.38          | 1,053.34                 |
| 78,050         | 78,100        | 1,171.13                            | 1,171.13          | 1,054.01                 |
| 78,100         | 78,150        | 1,171.88                            | 1,171.88          | 1,054.69                 |
| 78,150         | 78,200        | 1,172.63                            | 1,172.63          | 1,055.36                 |
| 78,200         | 78,250        | 1,173.38                            | 1,173.38          | 1,056.04                 |
| 78,250         | 78,300        | 1,174.13                            | 1,174.13          | 1,056.71                 |
| 78,300         | 78,350        | 1,174.88                            | 1,174.88          | 1,057.39                 |
| 78,350         | 78,400        | 1,175.63                            | 1,175.63          | 1,058.06                 |
| 78,400         | 78,450        | 1,176.38                            | 1,176.38          | 1,058.74                 |
| 78,450         | 78,500        | 1,177.13                            | 1,177.13          | 1,059.41                 |
| 78,500         | 78,550        | 1,177.88                            | 1,177.88          | 1,060.09                 |
| 78,550         | 78,600        | 1,178.63                            | 1,178.63          | 1,060.76                 |
| 78,600         | 78,650        | 1,179.38                            | 1,179.38          | 1,061.44                 |
| 78,650         | 78,700        | 1,180.13                            | 1,180.13          | 1,062.11                 |
| 78,700         | 78,750        | 1,180.88                            | 1,180.88          | 1,062.79                 |
| 78,750         | 78,800        | 1,181.63                            | 1,181.63          | 1,063.46                 |
| 78,800         | 78,850        | 1,182.38                            | 1,182.38          | 1,064.14                 |
| 78,850         | 78,900        | 1,183.13                            | 1,183.13          | 1,064.81                 |
| 78,900         | 78,950        | 1,183.88                            | 1,183.88          | 1,065.49                 |
| 78,950         | 79,000        | 1,184.63                            | 1,184.63          | 1,066.16                 |
| <b>79,000</b>  |               |                                     |                   |                          |
| 79,000         | 79,050        | 1,185.38                            | 1,185.38          | 1,066.84                 |
| 79,050         | 79,100        | 1,186.13                            | 1,186.13          | 1,067.51                 |
| 79,100         | 79,150        | 1,186.88                            | 1,186.88          | 1,068.19                 |
| 79,150         | 79,200        | 1,187.63                            | 1,187.63          | 1,068.86                 |
| 79,200         | 79,250        | 1,188.38                            | 1,188.38          | 1,069.54                 |
| 79,250         | 79,300        | 1,189.13                            | 1,189.13          | 1,070.21                 |
| 79,300         | 79,350        | 1,189.88                            | 1,189.88          | 1,070.89                 |
| 79,350         | 79,400        | 1,190.63                            | 1,190.63          | 1,071.56                 |
| 79,400         | 79,450        | 1,191.38                            | 1,191.38          | 1,072.24                 |
| 79,450         | 79,500        | 1,192.13                            | 1,192.13          | 1,072.91                 |
| 79,500         | 79,550        | 1,192.88                            | 1,192.88          | 1,073.59                 |
| 79,550         | 79,600        | 1,193.63                            | 1,193.63          | 1,074.26                 |
| 79,600         | 79,650        | 1,194.38                            | 1,194.38          | 1,074.94                 |
| 79,650         | 79,700        | 1,195.13                            | 1,195.13          | 1,075.61                 |
| 79,700         | 79,750        | 1,195.88                            | 1,195.88          | 1,076.29                 |
| 79,750         | 79,800        | 1,196.63                            | 1,196.63          | 1,076.96                 |
| 79,800         | 79,850        | 1,197.38                            | 1,197.38          | 1,077.64                 |
| 79,850         | 79,900        | 1,198.13                            | 1,198.13          | 1,078.31                 |
| 79,900         | 79,950        | 1,198.88                            | 1,198.88          | 1,078.99                 |
| 79,950         | 80,000        | 1,199.63                            | 1,199.63          | 1,079.66                 |
| <b>80,000</b>  |               |                                     |                   |                          |
| 80,000         | 80,050        | 1,200.38                            | 1,200.38          | 1,080.34                 |
| 80,050         | 80,100        | 1,201.13                            | 1,201.13          | 1,081.01                 |
| 80,100         | 80,150        | 1,201.88                            | 1,201.88          | 1,081.69                 |
| 80,150         | 80,200        | 1,202.63                            | 1,202.63          | 1,082.36                 |
| 80,200         | 80,250        | 1,203.38                            | 1,203.38          | 1,083.04                 |
| 80,250         | 80,300        | 1,204.13                            | 1,204.13          | 1,083.71                 |
| 80,300         | 80,350        | 1,204.88                            | 1,204.88          | 1,084.39                 |
| 80,350         | 80,400        | 1,205.63                            | 1,205.63          | 1,085.06                 |
| 80,400         | 80,450        | 1,206.38                            | 1,206.38          | 1,085.74                 |
| 80,450         | 80,500        | 1,207.13                            | 1,207.13          | 1,086.41                 |
| 80,500         | 80,550        | 1,207.88                            | 1,207.88          | 1,087.09                 |
| 80,550         | 80,600        | 1,208.63                            | 1,208.63          | 1,087.76                 |
| 80,600         | 80,650        | 1,209.38                            | 1,209.38          | 1,088.44                 |
| 80,650         | 80,700        | 1,210.13                            | 1,210.13          | 1,089.11                 |
| 80,700         | 80,750        | 1,210.88                            | 1,210.88          | 1,089.79                 |
| 80,750         | 80,800        | 1,211.63                            | 1,211.63          | 1,090.46                 |
| 80,800         | 80,850        | 1,212.38                            | 1,212.38          | 1,091.14                 |
| 80,850         | 80,900        | 1,213.13                            | 1,213.13          | 1,091.81                 |
| 80,900         | 80,950        | 1,213.88                            | 1,213.88          | 1,092.49                 |
| 80,950         | 81,000        | 1,214.63                            | 1,214.63          | 1,093.16                 |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>81,000</b>  |               |                                     |                   |                          |
| 81,000         | 81,050        | 1,215.38                            | 1,215.38          | 1,093.84                 |
| 81,050         | 81,100        | 1,216.13                            | 1,216.13          | 1,094.51                 |
| 81,100         | 81,150        | 1,216.88                            | 1,216.88          | 1,095.19                 |
| 81,150         | 81,200        | 1,217.63                            | 1,217.63          | 1,095.86                 |
| 81,200         | 81,250        | 1,218.38                            | 1,218.38          | 1,096.54                 |
| 81,250         | 81,300        | 1,219.13                            | 1,219.13          | 1,097.21                 |
| 81,300         | 81,350        | 1,219.88                            | 1,219.88          | 1,097.89                 |
| 81,350         | 81,400        | 1,220.63                            | 1,220.63          | 1,098.56                 |
| 81,400         | 81,450        | 1,221.38                            | 1,221.38          | 1,099.24                 |
| 81,450         | 81,500        | 1,222.13                            | 1,222.13          | 1,099.91                 |
| 81,500         | 81,550        | 1,222.88                            | 1,222.88          | 1,100.59                 |
| 81,550         | 81,600        | 1,223.63                            | 1,223.63          | 1,101.26                 |
| 81,600         | 81,650        | 1,224.38                            | 1,224.38          | 1,101.94                 |
| 81,650         | 81,700        | 1,225.13                            | 1,225.13          | 1,102.61                 |
| 81,700         | 81,750        | 1,225.88                            | 1,225.88          | 1,103.29                 |
| 81,750         | 81,800        | 1,226.63                            | 1,226.63          | 1,103.96                 |
| 81,800         | 81,850        | 1,227.38                            | 1,227.38          | 1,104.64                 |
| 81,850         | 81,900        | 1,228.13                            | 1,228.13          | 1,105.31                 |
| 81,900         | 81,950        | 1,228.88                            | 1,228.88          | 1,105.99                 |
| 81,950         | 82,000        | 1,229.63                            | 1,229.63          | 1,106.66                 |
| <b>82,000</b>  |               |                                     |                   |                          |
| 82,000         | 82,050        | 1,230.38                            | 1,230.38          | 1,107.34                 |
| 82,050         | 82,100        | 1,231.13                            | 1,231.13          | 1,108.01                 |
| 82,100         | 82,150        | 1,231.88                            | 1,231.88          | 1,108.69                 |
| 82,150         | 82,200        | 1,232.63                            | 1,232.63          | 1,109.36                 |
| 82,200         | 82,250        | 1,233.38                            | 1,233.38          | 1,110.04                 |
| 82,250         | 82,300        | 1,234.13                            | 1,234.13          | 1,110.71                 |
| 82,300         | 82,350        | 1,234.88                            | 1,234.88          | 1,111.39                 |
| 82,350         | 82,400        | 1,235.63                            | 1,235.63          | 1,112.06                 |
| 82,400         | 82,450        | 1,236.38                            | 1,236.38          | 1,112.74                 |
| 82,450         | 82,500        | 1,237.13                            | 1,237.13          | 1,113.41                 |
| 82,500         | 82,550        | 1,237.88                            | 1,237.88          | 1,114.09                 |
| 82,550         | 82,600        | 1,238.63                            | 1,238.63          | 1,114.76                 |
| 82,600         | 82,650        | 1,239.38                            | 1,239.38          | 1,115.44                 |
| 82,650         | 82,700        | 1,240.13                            | 1,240.13          | 1,116.11                 |
| 82,700         | 82,750        | 1,240.88                            | 1,240.88          | 1,116.79                 |
| 82,750         | 82,800        | 1,241.63                            | 1,241.63          | 1,117.46                 |
| 82,800         | 82,850        | 1,242.38                            | 1,242.38          | 1,118.14                 |
| 82,850         | 82,900        | 1,243.13                            | 1,243.13          | 1,118.81                 |
| 82,900         | 82,950        | 1,243.88                            | 1,243.88          | 1,119.49                 |
| 82,950         | 83,000        | 1,244.63                            | 1,244.63          | 1,120.16                 |
| <b>83,000</b>  |               |                                     |                   |                          |
| 83,000         | 83,050        | 1,245.38                            | 1,245.38          | 1,120.84                 |
| 83,050         | 83,100        | 1,246.13                            | 1,246.13          | 1,121.51                 |
| 83,100         | 83,150        | 1,246.88                            | 1,246.88          | 1,122.19                 |
| 83,150         | 83,200        | 1,247.63                            | 1,247.63          | 1,122.86                 |
| 83,200         | 83,250        | 1,248.38                            | 1,248.38          | 1,123.54                 |
| 83,250         | 83,300        | 1,249.13                            | 1,249.13          | 1,124.21                 |
| 83,300         | 83,350        | 1,249.88                            | 1,249.88          | 1,124.89                 |
| 83,350         | 83,400        | 1,250.63                            | 1,250.63          | 1,125.56                 |
| 83,400         | 83,450        | 1,251.38                            | 1,251.38          | 1,126.24                 |
| 83,450         | 83,500        | 1,252.13                            | 1,252.13          | 1,126.91                 |
| 83,500         | 83,550        | 1,252.88                            | 1,252.88          | 1,127.59                 |
| 83,550         | 83,600        | 1,253.63                            | 1,253.63          | 1,128.26                 |
| 83,600         | 83,650        | 1,254.38                            | 1,254.38          | 1,128.94                 |
| 83,650         | 83,700        | 1,255.13                            | 1,255.13          | 1,129.61                 |
| 83,700         | 83,750        | 1,255.88                            | 1,255.88          | 1,130.29                 |
| 83,750         | 83,800        | 1,256.63                            | 1,256.63          | 1,130.96                 |
| 83,800         | 83,850        | 1,257.38                            | 1,257.38          | 1,131.64                 |
| 83,850         | 83,900        | 1,258.13                            | 1,258.13          | 1,132.31                 |
| 83,900         | 83,950        | 1,258.88                            | 1,258.88          | 1,132.99                 |
| 83,950         | 84,000        | 1,259.63                            | 1,259.63          | 1,133.66                 |

\* This column must also be used by a qualifying widow(er)



1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>84,000</b>  |               |                                     |                   |                          |
| 84,000         | 84,050        | 1,260.38                            | 1,260.38          | 1,134.34                 |
| 84,050         | 84,100        | 1,261.13                            | 1,261.13          | 1,135.01                 |
| 84,100         | 84,150        | 1,261.88                            | 1,261.88          | 1,135.69                 |
| 84,150         | 84,200        | 1,262.63                            | 1,262.63          | 1,136.36                 |
| 84,200         | 84,250        | 1,263.38                            | 1,263.38          | 1,137.04                 |
| 84,250         | 84,300        | 1,264.13                            | 1,264.13          | 1,137.71                 |
| 84,300         | 84,350        | 1,264.88                            | 1,264.88          | 1,138.39                 |
| 84,350         | 84,400        | 1,265.63                            | 1,265.63          | 1,139.06                 |
| 84,400         | 84,450        | 1,266.38                            | 1,266.38          | 1,139.74                 |
| 84,450         | 84,500        | 1,267.13                            | 1,267.13          | 1,140.41                 |
| 84,500         | 84,550        | 1,267.88                            | 1,267.88          | 1,141.09                 |
| 84,550         | 84,600        | 1,268.63                            | 1,268.63          | 1,141.76                 |
| 84,600         | 84,650        | 1,269.38                            | 1,269.38          | 1,142.44                 |
| 84,650         | 84,700        | 1,270.13                            | 1,270.13          | 1,143.11                 |
| 84,700         | 84,750        | 1,270.88                            | 1,270.88          | 1,143.79                 |
| 84,750         | 84,800        | 1,271.63                            | 1,271.63          | 1,144.46                 |
| 84,800         | 84,850        | 1,272.38                            | 1,272.38          | 1,145.14                 |
| 84,850         | 84,900        | 1,273.13                            | 1,273.13          | 1,145.81                 |
| 84,900         | 84,950        | 1,273.88                            | 1,273.88          | 1,146.49                 |
| 84,950         | 85,000        | 1,274.63                            | 1,274.63          | 1,147.16                 |
| <b>85,000</b>  |               |                                     |                   |                          |
| 85,000         | 85,050        | 1,275.38                            | 1,275.38          | 1,147.84                 |
| 85,050         | 85,100        | 1,276.13                            | 1,276.13          | 1,148.51                 |
| 85,100         | 85,150        | 1,276.88                            | 1,276.88          | 1,149.19                 |
| 85,150         | 85,200        | 1,277.63                            | 1,277.63          | 1,149.86                 |
| 85,200         | 85,250        | 1,278.38                            | 1,278.38          | 1,150.54                 |
| 85,250         | 85,300        | 1,279.13                            | 1,279.13          | 1,151.21                 |
| 85,300         | 85,350        | 1,279.88                            | 1,279.88          | 1,151.89                 |
| 85,350         | 85,400        | 1,280.63                            | 1,280.63          | 1,152.56                 |
| 85,400         | 85,450        | 1,281.38                            | 1,281.38          | 1,153.24                 |
| 85,450         | 85,500        | 1,282.13                            | 1,282.13          | 1,153.91                 |
| 85,500         | 85,550        | 1,282.88                            | 1,282.88          | 1,154.59                 |
| 85,550         | 85,600        | 1,283.63                            | 1,283.63          | 1,155.26                 |
| 85,600         | 85,650        | 1,284.38                            | 1,284.38          | 1,155.94                 |
| 85,650         | 85,700        | 1,285.13                            | 1,285.13          | 1,156.61                 |
| 85,700         | 85,750        | 1,285.88                            | 1,285.88          | 1,157.29                 |
| 85,750         | 85,800        | 1,286.63                            | 1,286.63          | 1,157.96                 |
| 85,800         | 85,850        | 1,287.38                            | 1,287.38          | 1,158.64                 |
| 85,850         | 85,900        | 1,288.13                            | 1,288.13          | 1,159.31                 |
| 85,900         | 85,950        | 1,288.88                            | 1,288.88          | 1,159.99                 |
| 85,950         | 86,000        | 1,289.63                            | 1,289.63          | 1,160.66                 |
| <b>86,000</b>  |               |                                     |                   |                          |
| 86,000         | 86,050        | 1,290.38                            | 1,290.38          | 1,161.34                 |
| 86,050         | 86,100        | 1,291.13                            | 1,291.13          | 1,162.01                 |
| 86,100         | 86,150        | 1,291.88                            | 1,291.88          | 1,162.69                 |
| 86,150         | 86,200        | 1,292.63                            | 1,292.63          | 1,163.36                 |
| 86,200         | 86,250        | 1,293.38                            | 1,293.38          | 1,164.04                 |
| 86,250         | 86,300        | 1,294.13                            | 1,294.13          | 1,164.71                 |
| 86,300         | 86,350        | 1,294.88                            | 1,294.88          | 1,165.39                 |
| 86,350         | 86,400        | 1,295.63                            | 1,295.63          | 1,166.06                 |
| 86,400         | 86,450        | 1,296.38                            | 1,296.38          | 1,166.74                 |
| 86,450         | 86,500        | 1,297.13                            | 1,297.13          | 1,167.41                 |
| 86,500         | 86,550        | 1,297.88                            | 1,297.88          | 1,168.09                 |
| 86,550         | 86,600        | 1,298.63                            | 1,298.63          | 1,168.76                 |
| 86,600         | 86,650        | 1,299.38                            | 1,299.38          | 1,169.44                 |
| 86,650         | 86,700        | 1,300.13                            | 1,300.13          | 1,170.11                 |
| 86,700         | 86,750        | 1,300.88                            | 1,300.88          | 1,170.79                 |
| 86,750         | 86,800        | 1,301.63                            | 1,301.63          | 1,171.46                 |
| 86,800         | 86,850        | 1,302.38                            | 1,302.38          | 1,172.14                 |
| 86,850         | 86,900        | 1,303.13                            | 1,303.13          | 1,172.81                 |
| 86,900         | 86,950        | 1,303.88                            | 1,303.88          | 1,173.49                 |
| 86,950         | 87,000        | 1,304.63                            | 1,304.63          | 1,174.16                 |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>87,000</b>  |               |                                     |                   |                          |
| 87,000         | 87,050        | 1,305.38                            | 1,305.38          | 1,174.84                 |
| 87,050         | 87,100        | 1,306.13                            | 1,306.13          | 1,175.51                 |
| 87,100         | 87,150        | 1,306.88                            | 1,306.88          | 1,176.19                 |
| 87,150         | 87,200        | 1,307.63                            | 1,307.63          | 1,176.86                 |
| 87,200         | 87,250        | 1,308.38                            | 1,308.38          | 1,177.54                 |
| 87,250         | 87,300        | 1,309.13                            | 1,309.13          | 1,178.21                 |
| 87,300         | 87,350        | 1,309.88                            | 1,309.88          | 1,178.89                 |
| 87,350         | 87,400        | 1,310.63                            | 1,310.63          | 1,179.56                 |
| 87,400         | 87,450        | 1,311.38                            | 1,311.38          | 1,180.24                 |
| 87,450         | 87,500        | 1,312.13                            | 1,312.13          | 1,180.91                 |
| 87,500         | 87,550        | 1,312.88                            | 1,312.88          | 1,181.59                 |
| 87,550         | 87,600        | 1,313.63                            | 1,313.63          | 1,182.26                 |
| 87,600         | 87,650        | 1,314.38                            | 1,314.38          | 1,182.94                 |
| 87,650         | 87,700        | 1,315.13                            | 1,315.13          | 1,183.61                 |
| 87,700         | 87,750        | 1,315.88                            | 1,315.88          | 1,184.29                 |
| 87,750         | 87,800        | 1,316.63                            | 1,316.63          | 1,184.96                 |
| 87,800         | 87,850        | 1,317.38                            | 1,317.38          | 1,185.64                 |
| 87,850         | 87,900        | 1,318.13                            | 1,318.13          | 1,186.31                 |
| 87,900         | 87,950        | 1,318.88                            | 1,318.88          | 1,186.99                 |
| 87,950         | 88,000        | 1,319.63                            | 1,319.63          | 1,187.66                 |
| <b>88,000</b>  |               |                                     |                   |                          |
| 88,000         | 88,050        | 1,320.38                            | 1,320.38          | 1,188.34                 |
| 88,050         | 88,100        | 1,321.13                            | 1,321.13          | 1,189.01                 |
| 88,100         | 88,150        | 1,321.88                            | 1,321.88          | 1,189.69                 |
| 88,150         | 88,200        | 1,322.63                            | 1,322.63          | 1,190.36                 |
| 88,200         | 88,250        | 1,323.38                            | 1,323.38          | 1,191.04                 |
| 88,250         | 88,300        | 1,324.13                            | 1,324.13          | 1,191.71                 |
| 88,300         | 88,350        | 1,324.88                            | 1,324.88          | 1,192.39                 |
| 88,350         | 88,400        | 1,325.63                            | 1,325.63          | 1,193.06                 |
| 88,400         | 88,450        | 1,326.38                            | 1,326.38          | 1,193.74                 |
| 88,450         | 88,500        | 1,327.13                            | 1,327.13          | 1,194.41                 |
| 88,500         | 88,550        | 1,327.88                            | 1,327.88          | 1,195.09                 |
| 88,550         | 88,600        | 1,328.63                            | 1,328.63          | 1,195.76                 |
| 88,600         | 88,650        | 1,329.38                            | 1,329.38          | 1,196.44                 |
| 88,650         | 88,700        | 1,330.13                            | 1,330.13          | 1,197.11                 |
| 88,700         | 88,750        | 1,330.88                            | 1,330.88          | 1,197.79                 |
| 88,750         | 88,800        | 1,331.63                            | 1,331.63          | 1,198.46                 |
| 88,800         | 88,850        | 1,332.38                            | 1,332.38          | 1,199.14                 |
| 88,850         | 88,900        | 1,333.13                            | 1,333.13          | 1,199.81                 |
| 88,900         | 88,950        | 1,333.88                            | 1,333.88          | 1,200.49                 |
| 88,950         | 89,000        | 1,334.63                            | 1,334.63          | 1,201.16                 |
| <b>89,000</b>  |               |                                     |                   |                          |
| 89,000         | 89,050        | 1,335.38                            | 1,335.38          | 1,201.84                 |
| 89,050         | 89,100        | 1,336.13                            | 1,336.13          | 1,202.51                 |
| 89,100         | 89,150        | 1,336.88                            | 1,336.88          | 1,203.19                 |
| 89,150         | 89,200        | 1,337.63                            | 1,337.63          | 1,203.86                 |
| 89,200         | 89,250        | 1,338.38                            | 1,338.38          | 1,204.54                 |
| 89,250         | 89,300        | 1,339.13                            | 1,339.13          | 1,205.21                 |
| 89,300         | 89,350        | 1,339.88                            | 1,339.88          | 1,205.89                 |
| 89,350         | 89,400        | 1,340.63                            | 1,340.63          | 1,206.56                 |
| 89,400         | 89,450        | 1,341.38                            | 1,341.38          | 1,207.24                 |
| 89,450         | 89,500        | 1,342.13                            | 1,342.13          | 1,207.91                 |
| 89,500         | 89,550        | 1,342.88                            | 1,342.88          | 1,208.59                 |
| 89,550         | 89,600        | 1,343.63                            | 1,343.63          | 1,209.26                 |
| 89,600         | 89,650        | 1,344.38                            | 1,344.38          | 1,209.94                 |
| 89,650         | 89,700        | 1,345.13                            | 1,345.13          | 1,210.61                 |
| 89,700         | 89,750        | 1,345.88                            | 1,345.88          | 1,211.29                 |
| 89,750         | 89,800        | 1,346.63                            | 1,346.63          | 1,211.96                 |
| 89,800         | 89,850        | 1,347.38                            | 1,347.38          | 1,212.64                 |
| 89,850         | 89,900        | 1,348.13                            | 1,348.13          | 1,213.31                 |
| 89,900         | 89,950        | 1,348.88                            | 1,348.88          | 1,213.99                 |
| 89,950         | 90,000        | 1,349.63                            | 1,349.63          | 1,214.66                 |

\* This column must also be used by a qualifying widow(er)

1991 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>90,000</b>  |               |                                     |                   |                          |
| 90,000         | 90,050        | 1,350.38                            | 1,350.38          | 1,215.34                 |
| 90,050         | 90,100        | 1,351.13                            | 1,351.13          | 1,216.01                 |
| 90,100         | 90,150        | 1,351.88                            | 1,351.88          | 1,216.69                 |
| 90,150         | 90,200        | 1,352.63                            | 1,352.63          | 1,217.36                 |
| 90,200         | 90,250        | 1,353.38                            | 1,353.38          | 1,218.04                 |
| 90,250         | 90,300        | 1,354.13                            | 1,354.13          | 1,218.71                 |
| 90,300         | 90,350        | 1,354.88                            | 1,354.88          | 1,219.39                 |
| 90,350         | 90,400        | 1,355.63                            | 1,355.63          | 1,220.06                 |
| 90,400         | 90,450        | 1,356.38                            | 1,356.38          | 1,220.74                 |
| 90,450         | 90,500        | 1,357.13                            | 1,357.13          | 1,221.41                 |
| 90,500         | 90,550        | 1,357.88                            | 1,357.88          | 1,222.09                 |
| 90,550         | 90,600        | 1,358.63                            | 1,358.63          | 1,222.76                 |
| 90,600         | 90,650        | 1,359.38                            | 1,359.38          | 1,223.44                 |
| 90,650         | 90,700        | 1,360.13                            | 1,360.13          | 1,224.11                 |
| 90,700         | 90,750        | 1,360.88                            | 1,360.88          | 1,224.79                 |
| 90,750         | 90,800        | 1,361.63                            | 1,361.63          | 1,225.46                 |
| 90,800         | 90,850        | 1,362.38                            | 1,362.38          | 1,226.14                 |
| 90,850         | 90,900        | 1,363.13                            | 1,363.13          | 1,226.81                 |
| 90,900         | 90,950        | 1,363.88                            | 1,363.88          | 1,227.49                 |
| 90,950         | 91,000        | 1,364.63                            | 1,364.63          | 1,228.16                 |
| <b>91,000</b>  |               |                                     |                   |                          |
| 91,000         | 91,050        | 1,365.38                            | 1,365.38          | 1,228.84                 |
| 91,050         | 91,100        | 1,366.13                            | 1,366.13          | 1,229.51                 |
| 91,100         | 91,150        | 1,366.88                            | 1,366.88          | 1,230.19                 |
| 91,150         | 91,200        | 1,367.63                            | 1,367.63          | 1,230.86                 |
| 91,200         | 91,250        | 1,368.38                            | 1,368.38          | 1,231.54                 |
| 91,250         | 91,300        | 1,369.13                            | 1,369.13          | 1,232.21                 |
| 91,300         | 91,350        | 1,369.88                            | 1,369.88          | 1,232.89                 |
| 91,350         | 91,400        | 1,370.63                            | 1,370.63          | 1,233.56                 |
| 91,400         | 91,450        | 1,371.38                            | 1,371.38          | 1,234.24                 |
| 91,450         | 91,500        | 1,372.13                            | 1,372.13          | 1,234.91                 |
| 91,500         | 91,550        | 1,372.88                            | 1,372.88          | 1,235.59                 |
| 91,550         | 91,600        | 1,373.63                            | 1,373.63          | 1,236.26                 |
| 91,600         | 91,650        | 1,374.38                            | 1,374.38          | 1,236.94                 |
| 91,650         | 91,700        | 1,375.13                            | 1,375.13          | 1,237.61                 |
| 91,700         | 91,750        | 1,375.88                            | 1,375.88          | 1,238.29                 |
| 91,750         | 91,800        | 1,376.63                            | 1,376.63          | 1,238.96                 |
| 91,800         | 91,850        | 1,377.38                            | 1,377.38          | 1,239.64                 |
| 91,850         | 91,900        | 1,378.13                            | 1,378.13          | 1,240.31                 |
| 91,900         | 91,950        | 1,378.88                            | 1,378.88          | 1,240.99                 |
| 91,950         | 92,000        | 1,379.63                            | 1,379.63          | 1,241.66                 |
| <b>92,000</b>  |               |                                     |                   |                          |
| 92,000         | 92,050        | 1,380.38                            | 1,380.38          | 1,242.34                 |
| 92,050         | 92,100        | 1,381.13                            | 1,381.13          | 1,243.01                 |
| 92,100         | 92,150        | 1,381.88                            | 1,381.88          | 1,243.69                 |
| 92,150         | 92,200        | 1,382.63                            | 1,382.63          | 1,244.36                 |
| 92,200         | 92,250        | 1,383.38                            | 1,383.38          | 1,245.04                 |
| 92,250         | 92,300        | 1,384.13                            | 1,384.13          | 1,245.71                 |
| 92,300         | 92,350        | 1,384.88                            | 1,384.88          | 1,246.39                 |
| 92,350         | 92,400        | 1,385.63                            | 1,385.63          | 1,247.06                 |
| 92,400         | 92,450        | 1,386.38                            | 1,386.38          | 1,247.74                 |
| 92,450         | 92,500        | 1,387.13                            | 1,387.13          | 1,248.41                 |
| 92,500         | 92,550        | 1,387.88                            | 1,387.88          | 1,249.09                 |
| 92,550         | 92,600        | 1,388.63                            | 1,388.63          | 1,249.76                 |
| 92,600         | 92,650        | 1,389.38                            | 1,389.38          | 1,250.44                 |
| 92,650         | 92,700        | 1,390.13                            | 1,390.13          | 1,251.11                 |
| 92,700         | 92,750        | 1,390.88                            | 1,390.88          | 1,251.79                 |
| 92,750         | 92,800        | 1,391.63                            | 1,391.63          | 1,252.46                 |
| 92,800         | 92,850        | 1,392.38                            | 1,392.38          | 1,253.14                 |
| 92,850         | 92,900        | 1,393.13                            | 1,393.13          | 1,253.81                 |
| 92,900         | 92,950        | 1,393.88                            | 1,393.88          | 1,254.49                 |
| 92,950         | 93,000        | 1,394.63                            | 1,394.63          | 1,255.16                 |

| If CT AGI is - |               | And you are -                       |                   |                          |
|----------------|---------------|-------------------------------------|-------------------|--------------------------|
| At least       | But less than | Single or Married Filing Separately | Head of Household | Married Filing Jointly * |
| <b>93,000</b>  |               |                                     |                   |                          |
| 93,000         | 93,050        | 1,395.38                            | 1,395.38          | 1,255.84                 |
| 93,050         | 93,100        | 1,396.13                            | 1,396.13          | 1,256.51                 |
| 93,100         | 93,150        | 1,396.88                            | 1,396.88          | 1,257.19                 |
| 93,150         | 93,200        | 1,397.63                            | 1,397.63          | 1,257.86                 |
| 93,200         | 93,250        | 1,398.38                            | 1,398.38          | 1,258.54                 |
| 93,250         | 93,300        | 1,399.13                            | 1,399.13          | 1,259.21                 |
| 93,300         | 93,350        | 1,399.88                            | 1,399.88          | 1,259.89                 |
| 93,350         | 93,400        | 1,400.63                            | 1,400.63          | 1,260.56                 |
| 93,400         | 93,450        | 1,401.38                            | 1,401.38          | 1,261.24                 |
| 93,450         | 93,500        | 1,402.13                            | 1,402.13          | 1,261.91                 |
| 93,500         | 93,550        | 1,402.88                            | 1,402.88          | 1,262.59                 |
| 93,550         | 93,600        | 1,403.63                            | 1,403.63          | 1,263.26                 |
| 93,600         | 93,650        | 1,404.38                            | 1,404.38          | 1,263.94                 |
| 93,650         | 93,700        | 1,405.13                            | 1,405.13          | 1,264.61                 |
| 93,700         | 93,750        | 1,405.88                            | 1,405.88          | 1,265.29                 |
| 93,750         | 93,800        | 1,406.63                            | 1,406.63          | 1,265.96                 |
| 93,800         | 93,850        | 1,407.38                            | 1,407.38          | 1,266.64                 |
| 93,850         | 93,900        | 1,408.13                            | 1,408.13          | 1,267.31                 |
| 93,900         | 93,950        | 1,408.88                            | 1,408.88          | 1,267.99                 |
| 93,950         | 94,000        | 1,409.63                            | 1,409.63          | 1,268.66                 |
| <b>94,000</b>  |               |                                     |                   |                          |
| 94,000         | 94,050        | 1,410.38                            | 1,410.38          | 1,269.34                 |
| 94,050         | 94,100        | 1,411.13                            | 1,411.13          | 1,270.01                 |
| 94,100         | 94,150        | 1,411.88                            | 1,411.88          | 1,270.69                 |
| 94,150         | 94,200        | 1,412.63                            | 1,412.63          | 1,271.36                 |
| 94,200         | 94,250        | 1,413.38                            | 1,413.38          | 1,272.04                 |
| 94,250         | 94,300        | 1,414.13                            | 1,414.13          | 1,272.71                 |
| 94,300         | 94,350        | 1,414.88                            | 1,414.88          | 1,273.39                 |
| 94,350         | 94,400        | 1,415.63                            | 1,415.63          | 1,274.06                 |
| 94,400         | 94,450        | 1,416.38                            | 1,416.38          | 1,274.74                 |
| 94,450         | 94,500        | 1,417.13                            | 1,417.13          | 1,275.41                 |
| 94,500         | 94,550        | 1,417.88                            | 1,417.88          | 1,276.09                 |
| 94,550         | 94,600        | 1,418.63                            | 1,418.63          | 1,276.76                 |
| 94,600         | 94,650        | 1,419.38                            | 1,419.38          | 1,277.44                 |
| 94,650         | 94,700        | 1,420.13                            | 1,420.13          | 1,278.11                 |
| 94,700         | 94,750        | 1,420.88                            | 1,420.88          | 1,278.79                 |
| 94,750         | 94,800        | 1,421.63                            | 1,421.63          | 1,279.46                 |
| 94,800         | 94,850        | 1,422.38                            | 1,422.38          | 1,280.14                 |
| 94,850         | 94,900        | 1,423.13                            | 1,423.13          | 1,280.81                 |
| 94,900         | 94,950        | 1,423.88                            | 1,423.88          | 1,281.49                 |
| 94,950         | 95,000        | 1,424.63                            | 1,424.63          | 1,282.16                 |
| <b>95,000</b>  |               |                                     |                   |                          |
| 95,000         | 95,050        | 1,425.38                            | 1,425.38          | 1,282.84                 |
| 95,050         | 95,100        | 1,426.13                            | 1,426.13          | 1,283.51                 |
| 95,100         | 95,150        | 1,426.88                            | 1,426.88          | 1,284.19                 |
| 95,150         | 95,200        | 1,427.63                            | 1,427.63          | 1,284.86                 |
| 95,200         | 95,250        | 1,428.38                            | 1,428.38          | 1,285.54                 |
| 95,250         | 95,300        | 1,429.13                            | 1,429.13          | 1,286.21                 |
| 95,300         | 95,350        | 1,429.88                            | 1,429.88          | 1,286.89                 |
| 95,350         | 95,400        | 1,430.63                            | 1,430.63          | 1,287.56                 |
| 95,400         | 95,450        | 1,431.38                            | 1,431.38          | 1,288.24                 |
| 95,450         | 95,500        | 1,432.13                            | 1,432.13          | 1,288.91                 |
| 95,500         | 95,550        | 1,432.88                            | 1,432.88          | 1,289.59                 |
| 95,550         | 95,600        | 1,433.63                            | 1,433.63          | 1,290.26                 |
| 95,600         | 95,650        | 1,434.38                            | 1,434.38          | 1,290.94                 |
| 95,650         | 95,700        | 1,435.13                            | 1,435.13          | 1,291.61                 |
| 95,700         | 95,750        | 1,435.88                            | 1,435.88          | 1,292.29                 |
| 95,750         | 95,800        | 1,436.63                            | 1,436.63          | 1,292.96                 |
| 95,800         | 95,850        | 1,437.38                            | 1,437.38          | 1,293.64                 |
| 95,850         | 95,900        | 1,438.13                            | 1,438.13          | 1,294.31                 |
| 95,900         | 95,950        | 1,438.88                            | 1,438.88          | 1,294.99                 |
| 95,950         | 96,000        | 1,439.63                            | 1,439.63          | 1,295.66                 |

\* This column must also be used by a qualifying widow(er)

## TAX CALCULATION SCHEDULE

|  |   |  |  |
|--|---|--|--|
| 1. Enter CONNECTICUT AGI (From CT-1040, Line 5; CT-1040EZ, Line 1 or CT-1040NR/PY, Line 7) | 1 |  |  |
| 2. Personal Exemption (From Table A - Exemptions)  | 2 |  |  |
| 3. Connecticut Taxable Income (Subtract Line 2 from Line 1 - If less than 0, enter 0)      | 3 |  |  |
| 4. Connecticut Income Tax - 1.5% of Line 3 (Line 3 x .015)                                 | 4 |  |  |
| 5. Enter Credit % from Table B - Personal Tax Credits                                      | 5 |  |  |
| 6. Multiply the amount on Line 4 by the percentage on Line 5                               | 6 |  |  |
| 7. <b>INCOME TAX</b> (Subtract Line 6 from Line 4)   | 7 |  |  |
| <i>Enter this amount on CT-1040, Line 6; CT-1040EZ, Line 2 or CT-1040NR/PY, Line 8</i>     |   |  |  |

### TABLE A - EXEMPTIONS

Use your filing status shown on the front of your tax return and your CONNECTICUT AGI (From Line 1 above) to determine your exemption.

| Single/Married Filing Separately |  |           | Head of Household   |  |           | Married Filing Jointly/Qualifying Widow(er) |  |           |
|----------------------------------|--|-----------|---------------------|--|-----------|---|--|-----------|
| CONNECTICUT AGI                  |  | EXEMPTION | CONNECTICUT AGI     |  | EXEMPTION | CONNECTICUT AGI                             |  | EXEMPTION |
| \$ 0 - \$24,000                  |  | \$12,000  | \$ 0 - \$38,000     |  | \$19,000  | \$ 0 - \$48,000                             |  | \$24,000  |
| \$24,001 - \$25,000              |  | \$11,000  | \$38,001 - \$39,000 |  | \$18,000  | \$48,001 - \$49,000                         |  | \$23,000  |
| \$25,001 - \$26,000              |  | \$10,000  | \$39,001 - \$40,000 |  | \$17,000  | \$49,001 - \$50,000                         |  | \$22,000  |
| \$26,001 - \$27,000              |  | \$ 9,000  | \$40,001 - \$41,000 |  | \$16,000  | \$50,001 - \$51,000                         |  | \$21,000  |
| \$27,001 - \$28,000              |  | \$ 8,000  | \$41,001 - \$42,000 |  | \$15,000  | \$51,001 - \$52,000                         |  | \$20,000  |
| \$28,001 - \$29,000              |  | \$ 7,000  | \$42,001 - \$43,000 |  | \$14,000  | \$52,001 - \$53,000                         |  | \$19,000  |
| \$29,001 - \$30,000              |  | \$ 6,000  | \$43,001 - \$44,000 |  | \$13,000  | \$53,001 - \$54,000                         |  | \$18,000  |
| \$30,001 - \$31,000              |  | \$ 5,000  | \$44,001 - \$45,000 |  | \$12,000  | \$54,001 - \$55,000                         |  | \$17,000  |
| \$31,001 - \$32,000              |  | \$ 4,000  | \$45,001 - \$46,000 |  | \$11,000  | \$55,001 - \$56,000                         |  | \$16,000  |
| \$32,001 - \$33,000              |  | \$ 3,000  | \$46,001 - \$47,000 |  | \$10,000  | \$56,001 - \$57,000                         |  | \$15,000  |
| \$33,001 - \$34,000              |  | \$ 2,000  | \$47,001 - \$48,000 |  | \$ 9,000  | \$57,001 - \$58,000                         |  | \$14,000  |
| \$34,001 - \$35,000              |  | \$ 1,000  | \$48,001 - \$49,000 |  | \$ 8,000  | \$58,001 - \$59,000                         |  | \$13,000  |
| \$35,001 - and up                |  | \$ 0      | \$49,001 - \$50,000 |  | \$ 7,000  | \$59,001 - \$60,000                         |  | \$12,000  |
|                                  |  |           | \$50,001 - \$51,000 |  | \$ 6,000  | \$60,001 - \$61,000                         |  | \$11,000  |
|                                  |  |           | \$51,001 - \$52,000 |  | \$ 5,000  | \$61,001 - \$62,000                         |  | \$10,000  |
|                                  |  |           | \$52,001 - \$53,000 |  | \$ 4,000  | \$62,001 - \$63,000                         |  | \$ 9,000  |
|                                  |  |           | \$53,001 - \$54,000 |  | \$ 3,000  | \$63,001 - \$64,000                         |  | \$ 8,000  |
|                                  |  |           | \$54,001 - \$55,000 |  | \$ 2,000  | \$64,001 - \$65,000                         |  | \$ 7,000  |
|                                  |  |           | \$55,001 - \$56,000 |  | \$ 1,000  | \$65,001 - \$66,000                         |  | \$ 6,000  |
|                                  |  |           | \$56,001 - and up   |  | \$ 0      | \$66,001 - \$67,000                         |  | \$ 5,000  |
|                                  |  |           |                     |  |           | \$67,001 - \$68,000                         |  | \$ 4,000  |
|                                  |  |           |                     |  |           | \$68,001 - \$69,000                         |  | \$ 3,000  |
|                                  |  |           |                     |  |           | \$69,001 - \$70,000                         |  | \$ 2,000  |
|                                  |  |           |                     |  |           | \$70,001 - \$71,000                         |  | \$ 1,000  |
|                                  |  |           |                     |  |           | \$71,001 - and up                           |  | \$ 0      |

### TABLE B - PERSONAL TAX CREDITS

Use your filing status shown on the front of this return and your CONNECTICUT AGI (From Line 1 above) to determine your credit %. Enter this percentage on Line 5.

| Single/Married Filing Separately |  |          | Head of Household   |  |          | Married Filing Jointly/Qualifying Widow(er) |  |          |
|----------------------------------|--|----------|---------------------|--|----------|---|--|----------|
| CONNECTICUT AGI                  |  | CREDIT % | CONNECTICUT AGI     |  | CREDIT % | CONNECTICUT AGI                             |  | CREDIT % |
| \$12,001 - \$15,000              |  | 75%      | \$19,001 - \$24,000 |  | 75%      | \$24,001 - \$30,000                         |  | 75%      |
| \$15,001 - \$20,000              |  | 35%      | \$24,001 - \$34,000 |  | 35%      | \$30,001 - \$40,000                         |  | 35%      |
| \$20,001 - \$25,000              |  | 15%      | \$34,001 - \$44,000 |  | 15%      | \$40,001 - \$50,000                         |  | 15%      |
| \$25,001 - \$48,000              |  | 10%      | \$44,001 - \$74,000 |  | 10%      | \$50,001 - \$96,000                         |  | 10%      |
| \$48,001 - and up                |  | 0%       | \$74,001 - and up   |  | 0        | \$96,001 - and up                           |  | 0        |

**KEEP THIS WORKSHEET FOR YOUR RECORDS**

**DO NOT ATTACH TO YOUR TAX RETURN**