## 2003 FORM CT-1040

## This booklet contains:

- Form CT-1040
- Schedule CT-1040WH
- Form CT-1040 EXT
- Form CT-1040ES
- Individual Use Tax Worksheet
- Taxpayer
   Questionnaire
- Tax Tables
- Tax Calculation Schedule



## Connecticut Resident Income Tax

### **Return and Instructions**

### Dear Customer:

The Connecticut Department of Revenue Services (DRS) strives to provide you with the materials that will make tax filing as easy as possible. This booklet contains important information about tax changes that may affect you. Please read it carefully.

This booklet also contains information about electronic filing methods that can make it easier for you to file and pay your taxes. I encourage you to review the criteria for filing through WebFile or Telefile on Page 4. If you qualify, you can say goodbye to paper and manual calculations and hello to a faster refund.

If you have questions about Connecticut taxes or filing this return, you can reach DRS Taxpayer Services staff by e-mail, phone, or letter. Information on the back cover of this booklet will tell you how to reach them. The DRS Web site is also available anytime to provide you with access to forms, publications, and information to help you complete Connecticut tax forms.

DRS continues to focus on providing you with excellent customer service and a user-friendly approach to tax administration. We welcome your comments and ideas about how to improve the way we do business. The back cover of this booklet lists all the ways you can access this Agency.

Sincerely,

Taxpayer information is available on our Web site:

www.ct.gov/DRS

Pam Law

File over the Internet

Commissioner of Revenue Services

## Connect File Form CT

### Connecticut WebFile Program

File **Form CT-1040** or **Form CT-1040 EXT** over the internet using *WebFile*. *WebFile* is free and secure.

### Connecticut fed/state e-file Program

File your federal and Connecticut returns together using *e-file*!



For more information on these programs visit: www.ct.gov/DRS

### **CONN-TAX**

If you have a touch-tone phone, you can obtain important income tax information anytime from CONN-TAX, the Department of Revenue Services information line. Call **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

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### **Extended Telephone Hours for the 2003 Filing Season:**

Monday, **February 2** (until 7 p.m.) Monday, **February 9** (until 7 p.m.)

### **Extended Telephone Personal Assistance and Walk-in Hours:**

(25 Sigourney Street, Hartford Only)

Thursday, April 15 (until 8 p.m.)

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### **WHAT'S NEW**

- When entering amounts on Connecticut tax returns and schedules, taxpayers are now required to round off cents to the nearest whole dollar. If adding two or more amounts to compute the total to enter on a line, taxpayers must include cents and round off only the total. See Page 14 for more information
- The highest marginal income tax rate for individuals has been increased from 4.5% to 5%.
- The maximum property tax credit has been reduced from \$500 to \$350. Depending upon the amount of property taxes paid by a taxpayer to a Connecticut municipality and the taxpayer's Connecticut adjusted gross income, the property tax credit may be reduced or the taxpayer may not be entitled to a credit. Formerly, a taxpayer who paid at least \$100 in property taxes to a Connecticut municipality was entitled to a property tax credit of at least \$100, regardless of the amount of his or her Connecticut adjusted gross income.
- Individuals who had Connecticut income tax withheld during their 2003 taxable year must now complete **Schedule** CT-1040WH, Connecticut Income Tax Withholding, to be given credit for Connecticut income tax withheld. Individuals must file the completed schedule and all federal Forms W-2, W-2G, and 1099 showing Connecticut income tax withheld with their Connecticut income tax return.
- For Connecticut minimum tax purposes, the Connecticut minimum tax is now the lesser of 19% of adjusted federal tentative minimum tax, or 5.5% (formerly 5%) of adjusted federal alternative minimum taxable income. See Form CT-6251, Connecticut Alternative Minimum Tax Return Individuals.

- supplemental annuities may be subtracted from federal adjusted gross income in computing Connecticut adjusted gross income, but only to the extent such benefits were includable in federal gross income and were not already subtracted from federal adjusted gross income on Line 40 (Social Security Benefit Adjustment). See Form CT-1040, Connecticut Resident Income Tax Return, Schedule 1, Modifications to Federal Adjusted Gross Income, Line 42, on Page 21.
- Individuals who added bonus depreciation to their federal adjusted gross income on Line 32 of their 2002 Form CT-1040 may subtract 25% of that bonus depreciation amount on Line 43 of their 2003 Form CT-1040, and 25% of that bonus depreciation amount on the comparable line of their Connecticut income tax return for the 2004, 2005, and 2006 taxable years. See Form CT-1040, Connecticut Resident Income Tax Return, Schedule 1, Modifications to Federal Adjusted Gross Income, Line 43, on Page 21.
- The "single" filer personal exemption will increase beginning with the 2004 taxable year, and continuing through the 2009 taxable year. The maximum personal exemption for taxpayers making 2004 estimated tax payments as "single" individuals is \$12,625.
- The "single" filer credit will increase beginning with the 2004 taxable year, and continuing through the 2009 taxable year.
- Even if you are required to file a federal income tax return, you
  may not be required to file a Connecticut income tax return.
  Before filing a Connecticut income tax return, see Who Must
  File a Connecticut Resident Return, on Page 5. If you determine
  you are required to file, consider using one of the electronic
  options provided below.

### **ELECTRONIC FILING OPTIONS**

### File Your Tax Return Electronically!

Refunds Issued in 4 Days
 Easy to use
 Immediate Proof of Filing
 Safe and Secure
 Paperless
 Available 24 Hours a Day, 7 Days a Week!

### To WebFile or Telefile your Connecticut return you must meet all of the following conditions:

- You were a Connecticut resident for the entire year;
- You filed a 2002 Connecticut income tax return; and
- Your filing status is the same filing status as last year.

### WebFile

File over the Internet using *WebFile*. Visit: www.ct.gov/DRS to learn more.



### **Telefile**



File your return using a touch-tone telephone by calling: 860-692-9787

### e-file

File your Federal and State returns together using e-file!!

File your returns from home using a DRS-approved commercial tax filing Web site or software product. Visit: www.ct.gov/DRS for a complete list!

Have your tax preparer electronically file your tax return.

### Visit: www.IRS.gov/efile

or check the Yellow Pages under "Tax Return Preparation" for a list of approved



preparers near you.

### **GENERAL INFORMATION**

### Tax Assistance

DRS is ready to help you and offers several resources where you can get answers to your Connecticut tax questions. Visit the DRS Web site at **www.ct.gov/DRS** or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices and telephone numbers. DRS offices are open Monday through Friday, 8:00 a.m. to 5:00 p.m. If you visit, be sure to bring:

- Your "state copy" of your federal Forms W-2 and any other forms showing Connecticut income tax withholding; and
- Your completed federal Form 1040EZ, 1040A, 1040, or federal TeleFile Tax Record.

Personal telephone assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. Extended hours are offered for the filing season, see Page 2. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, or visit the DRS Web site for details.

### Forms and Publications

Download and print Connecticut tax forms and publications anytime from the DRS Web site at www.ct.gov/DRS. Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet, and at most public libraries, town halls, banks, and post offices during the tax filing season.

### **Important Reminders**

- □ Be sure you have received all your federal Forms W-2, W-2G, and 1099 before filing your Connecticut income tax return. Generally, you will receive these forms on or before January 31. If you receive an additional federal Form W-2, W-2G, or 1099 after filing your Connecticut income tax return, you may be required to file Form CT-1040X. See *Amended Returns* on Page 31.
- ☐ File the correct form. Most taxpayers qualify to electronically file their Connecticut income tax return or file Form CT-1040EZ, Connecticut Resident EZ Income Tax Return. (See May I File My Connecticut Income Tax Return Over the Telephone Using Telefile, May I File My Connecticut Income Tax Return Over the Internet Using WebFile, or May I File Form CT-1040EZ, on Page 8 and Page 9.)

**Note:** If you receive federally taxable Social Security benefits, you must file **Form CT-1040**.

- □ Use the preprinted peel-off label. The preprinted label does not include your Social Security Number(s). Therefore, you must enter your Social Security Number and the Social Security Number of your spouse (if filing a joint return), in the spaces next to your name(s) on the return. If you did not receive a tax return package with a label, enter your name(s) and mailing address in the spaces provided at the top of your return.
- ☐ Check the correct filing status on your return.
- □ Complete and attach Schedule CT-1040WH, Connecticut Income Tax Withholding, to the back of your Connecticut income tax return to be given credit for Connecticut income tax withheld. Also attach a legible "state copy" of each federal Form W-2 (Wages), W-2G (Winnings), 1099-R (Pensions), and any other forms showing Connecticut income tax withheld to the front of your Connecticut income tax return.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.
- ☐ Have your paid preparer sign the return.
- ☐ Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing label on the envelope when filing your return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

## Who Must File a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year **and** any of the following is true for the 2003 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut;
- You meet the Gross Income Test (see Page 6); or
- You had a federal alternative minimum tax liability.

If none of the above apply, do not file a Connecticut resident income tax return.



#### **Gross Income Test**

You must file a Connecticut income tax return if your gross income for the 2003 taxable year exceeds:

- \$12,000 and you will file as Married Filing Separately
- \$12,500 and you will file as Single
- \$19,000 and you will file as Head of Household
- \$24,000 and you will file as Married Filing Jointly

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

*Gross income* includes, but is not limited to:

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

The following examples explain the gross income test for a Connecticut resident:

**Example 1:** Your only income is from a sole proprietorship and you file a federal Form 1040, reporting the following on Schedule C:

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

Because the **gross** income of \$100,000 exceeds the minimum requirement, you must file a Connecticut income tax return.

**Example 2:** You received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, you will not have to file a Connecticut income tax return unless Connecticut tax was withheld or estimated tax payments were made.

**Example 3:** You file as single on a Connecticut income tax return and received \$12,500 in wage income and \$1,000 in federally-exempt interest from California state bonds. Your federal gross income with additions from **Form CT-1040**, *Schedule 1* (interest on state or local obligations other than Connecticut) is \$13,500. Therefore, you must file a Connecticut income tax return.

### **Relief From Joint Liability**

In general, if you and your spouse file a joint income tax return you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited, specific cases, relief may be granted if you believe all or any part of the amount due should be paid only by your spouse. You may request consideration by filing Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief). See Special Notice 99(15), Innocent Spouse Relief, Separation of Liability, and Equitable Relief.

### **Title 19 Recipients**

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Resident Return* are met.

However, if you do not have funds to pay your Connecticut income tax and during 2003:

- You were a Title 19 recipient; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home,

complete **Form CT-19IT**, *Title 19 Status Release*, and attach it to the **front** of your Connecticut income tax return. By completing this form, you authorize DRS to verify your Title 19 status for 2003 with the Department of Social Services.

### **Deceased Taxpayers**

A Connecticut income tax return must be filed for a taxpayer who died during the year if the requirements for *Who Must File a Connecticut Resident Return* are met. The return must be signed and filed by his or her executor, administrator, or surviving spouse for the portion of the year before the taxpayer's death. The person who files the return must clearly write "**DECEASED**," the deceased taxpayer's name, and the date of death across the top of the return.

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. Write "Filing as surviving spouse" in the deceased spouse's signature block on the return. If both spouses died in 2003, their legal representative must file a final return. The Connecticut and federal filing status must be the same.

### Claiming a Refund for a Deceased Taxpayer

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

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

### **Special Information for Nonresident Aliens**

A nonresident alien must file a Connecticut income tax return if the requirements of Who Must File a Connecticut Resident Return are met. In determining whether the Gross Income Test is met, the nonresident alien must take into account any income not subject to federal income tax under an income tax treaty between the U.S. and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. When filing their Connecticut income tax return, nonresident aliens must enter on Form CT-1040, Line 1, the amount reported on federal Form 1040NR, Line 33 or federal Form 1040NR-EZ, Line 10. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income on Form CT-1040, Schedule 1, Line 36, or Form CT-1040NR/PY, Schedule 1, Line 38.

If the nonresident alien does not have and is not eligible for a Social Security Number, he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS, and enter it in the space provided for a Social Security Number.

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the U.S. and they have made an election to file a joint federal income tax return and, in fact, file a joint federal income tax return. Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return, and must file as a married individual filing separately.

## Am I a Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

**Permanent place of abode** is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of

abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a **resident** for the 2003 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2003 taxable year; **or**
- You maintained a permanent place of abode in Connecticut **and** spent a total of more than 183 days in Connecticut during the 2003 taxable year, **and** you are not a part-year resident.

Nonresident aliens who meet either of the above conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2003 taxable year, you must file **Form CT-1040EZ** or **Form CT-1040**.

You are a **part-year resident** for the 2003 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2003 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2003 taxable year, you must file **Form CT-1040NR/PY**. See *Who Must File Form CT-1040NR/PY* and *Am I a Resident, Part-Year Resident, or Nonresident* in the instruction booklet for **Form CT-1040NR/PY**.

You are a **nonresident** for the 2003 taxable year if you are neither a resident nor a part-year resident for the 2003 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2003 taxable year, you must file **Form CT-1040NR/PY**.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Special Rules for Married Individuals* on Page 14.

**Important:** You may be treated as a nonresident for 2003 even if your domicile was Connecticut, if you meet **all** of the conditions in Group A or Group B:

### **Group A**

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2003 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2003 taxable year; **and**
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2003 taxable year.



### **Group B**

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- 2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. See the calculation below:

Number of days in the nonresident portion	x ·	00		Maximum days
548	X	90	=	allowed in Connecticut

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

### Military Personnel Filing Requirements

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Am I a Resident, Part-Year Resident, or Nonresident* on Page 7.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) may be subject to Connecticut income tax. (See instructions for a Connecticut nonresident contained in the instruction booklet for **Form CT-1040NR/PY**.)

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

### If Jennifer had no other income...

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

### If Jennifer had a part-time job in Connecticut...

Her Connecticut source income from nonmilitary employment is taxable. Jennifer must file Form CT-1040NR/PY to report the income.

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Am I a Resident, Part-Year Resident, or Nonresident* on Page 7.

See Informational Publication 2003(23), Connecticut Income Tax Information for Military Personnel and Veterans.

### **Combat Zone**

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death. A refund of tax paid will be provided to the legal representative of the estate or to the surviving spouse.

**Combat zone** is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Members of the U.S. Armed Forces serving in military operations in the Kosovo and Afghanistan regions are eligible for the 180 day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations but are not within the designated combat zone are also eligible for the extension. Individuals requesting an extension under the Kosovo provision should print the words "Operation Allied Force" at the top of the tax return. Individuals requesting an extension under the Afghanistan provision should print the words "Operation Enduring Freedom" at the top of the tax return. Individuals requesting an extension under the Arabian Peninsula Areas provision should print the words "Operation Iraqi Freedom" at the top of the tax return.

## May I File My Connecticut Income Tax Return Over the Telephone Using Telefile

Most residents qualify to *Telefile* their Connecticut income tax return. You may *Telefile* your Connecticut income tax return if you are eligible to file **Form CT-1040EZ** and **all** of the following are true:

- ☐ You filed a 2002 Connecticut income tax return;
- ☐ Your name and address has not changed. However, if the label on the back of this book is not correct, or if your name or address has changed, contact the DRS Registration Unit one day prior to Telefiling at 860-297-4962 (during business hours);
- ☐ You have no more than seven W-2 or 1099 forms showing Connecticut income tax withheld;

Your filing status is the same as last year;	You are not claiming credit for income taxes paid to
Your federal adjusted gross income is \$350,000 or less;	another jurisdiction; ☐ You do not have a federal alternative minimum tax
☐ You did not make estimated Connecticut income tax payments or did not have an overpayment applied to the	liability;
2003 taxable year;	☐ You are not claiming an adjusted net Connecticut minimum
☐ You are not filing Form CT-8379, Nonobligated	tax credit; and
Spouse Claim, with your return; and	You did not report treaty income on your federal income
You have a Personal Identification Number (PIN). If you	tax return.
do not know your PIN, the <i>Telefile</i> System may be able to provide it to you during your phone call. You must enter	What is Connecticut Adjusted Gross
last year's federal adjusted gross income to access your	Income
PIN.	For the purpose of completing Form CT-1040, Connecticut
If you meet the eligibility requirements listed, you may <b>Telefile</b> your Connecticut income tax return. The	adjusted gross income is your federal adjusted gross income
Telefile Worksheet is included in the 2003 Form	as reported on federal Form 1040, Line 34; federal
CT-1040EZ and Telefile Booklet, which is available	Form 1040A, Line 21; federal Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I, adding or subtracting
at any Connecticut public library, town hall, bank, post	the Connecticut modifications that are required to be
office, or DRS office.	reported on Form CT-1040, Schedule 1.
May I File My Connecticut Income Tax	Toyoble Veer and Method of
Return Over the Internet Using	Taxable Year and Method of
WebFile	Accounting
Most Connecticut residents may use the fast, easy WebFile	You must use the same taxable year for Connecticut income tax purposes you use for federal income tax purposes. Most
Program at www.ct.gov/DRS to file their Connecticut	individuals use the calendar year as their taxable year for
income tax return. You may WebFile your Connecticut	federal income tax purposes. However, if the calendar year
income tax return if <b>all</b> of the following are true:	is not your taxable year for federal income tax purposes,
☐ You were a Connecticut resident for the entire year or consent to be treated as a resident for the entire year;	references in this booklet to "2003" are references to your
You filed a 2002 Connecticut income tax return;	taxable year beginning during 2003.
☐ Your filing status is the same as last year;	You must use the same method of accounting for Connecticut
☐ You are <b>not</b> filing <b>Form CT-8379</b> , Nonobligated	income tax purposes you use for federal income tax purposes.
Spouse Claim, with your return;	If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made
☐ You have no more than ten W-2 or 1099 forms that show	for Connecticut income tax purposes.
Connecticut income tax withheld; and	
You have no more than two states for which you are	When to File
claiming a credit for income taxes paid to a qualifying jurisdiction.	Your Connecticut income tax return is due on or before
	April 15, 2004. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth
May I File Form CT-1040EZ	month following the close of your taxable year. If the due
Connecticut residents may file the short, simple Form	date falls on a Saturday, Sunday, or legal holiday, the next
CT-1040EZ if all of the following are true:	business day is the due date.
☐ You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;	Your return will meet the timely filed and timely payment rules
You did <b>not</b> report federally taxable Social Security	if the U.S. Postal Service cancellation date, or the date recorded
benefits for the 2003 taxable year;	or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not
☐ You had no modifications to federal adjusted gross income	all services provided by these designated PDSs qualify.

Federal Adjusted Gross Income on Page 18;

☐ You had no modifications to federal adjusted gross income for Connecticut income tax purposes, **or** your only modification is a federally taxable refund of state and local income taxes. See *Schedule 1 - Modifications to* 

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

#### **DHL Worldwide Express (DHL)** Airborne Express (Airborne) Overnight Air Express Service DHL "Same Day" Service DHL USA Overnight Next Afternoon Service Second Day Service **United Parcel Service (UPS)** Federal Express (FedEx) UPS Next Day Air UPS Next Day Air Saver FedEx Priority Overnight FedEx Standard Overnight UPS 2nd Day Air FedEx 2Day UPS 2nd Day Air A.M. FedEx International Priority UPS Worldwide Express Plus UPS Worldwide Express FedEx International First

This list is subject to change. See Policy Statement 2002(4), Designated Private Delivery Services and Designated Types of Service.

If **Form CT-1040** is filed late, or all the tax due is not paid with the return, see *Interest and Penalties*, on Page 12, to determine if interest and penalty must be reported with the return.

## **Extension Requests Extension of Time to File**

To request an extension of time to file your return, you must file



Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals, and pay all the tax you expect to owe on or before the due date. Visit: www.ct.gov/DRS to file your extension over the internet. If you pay your expected 2003 Connecticut income tax due by credit card, you do not need to file Form CT-1040 EXT. See Form CT-1040 EXT, included in this booklet.

**Form CT-1040 EXT** extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties*, on Page 12 if you do not pay all the tax due with your request for extension.

### U.S. Citizens Living Abroad

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

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the U.S. and Puerto Rico, or in the armed forces of the U.S. serving outside the U.S. and Puerto Rico, and that you qualify for a federal automatic two-month extension. If your application is approved, the due date will be extended for six months. If you are still unable to file your return, and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

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

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

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

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

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe. To ensure proper posting of your payment, write your Social Security Number(s) and "2003 Form CT-1040" on the front of your check or money order. Mail payments to:

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

### Where to File

For **refunds and all other tax forms without payment** enclosed, use the mailing label with this address and mail your return to:

Department of Revenue Services PO Box 2976 Hartford CT 06104-2976

For all tax forms with payment enclosed, use the mailing label with this address and mail your return with payment to:

Department of Revenue Services PO Box 2977 Hartford CT 06104-2977

### **Estimated Tax Payments**

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$500, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2004 taxable year.

Your required annual payment for the 2004 taxable year is the lesser of:

- 90% of the income tax shown on your 2004 Connecticut income tax return; or
- 100% of the income tax shown on your 2003 Connecticut income tax return, if you filed a 2003 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2003 taxable year, and you did not file a 2003 income tax return because you had no Connecticut income tax liability; or
- You were a nonresident or part-year resident with Connecticut source income during the 2003 taxable year and you did not file a 2003 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut source income during the 2003 taxable year, you **must** use 90% of the income tax shown on your 2004 Connecticut income tax return as your required annual payment.

### Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2003(35)**, A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES.

### Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2004. If you made

estimated tax payments in 2003, you will automatically receive coupons for the 2004 taxable year in mid-January. They will be preprinted with your name, address, and Social Security Number. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2003, use **Form CT-1040ES**, included in this booklet, to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you.

You may pay your 2004 estimated Connecticut income tax payments by credit card. See **Form CT-1040ES**, included in this booklet.

To avoid making estimated tax payments, you may request your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2004(1)**, *Is My Connecticut Withholding Correct?* 

### Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. \$6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2005, for the 2004 taxable year. The required installment is the lesser of  $66^2/_3\%$  of the income tax shown on your 2004 Connecticut income tax return or 100% of the income tax shown on your 2003 Connecticut income tax return.

A farmer or fisherman who files a 2004 Connecticut income tax return on or before March 1, 2005, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

2004 Estimated	Tax Due Dates	Due dates of installments and the amount of required payments for 2004 calendar year taxpayers are:	
April 15, 2004	25% of your required annual payment		
June 15, 2004	25% of your required annual payment (A total of 100% of your required		
September 15, 2004			
January 15, 2005			

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



Farmers and fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of **Form CT-2210**, Part I, and the box for **Form CT-2210** on the front of **Form CT-1040**. See **Informational Publication 2003(20)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

### Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1% (.01) per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2004, or the date on which the underpayment is paid.

A taxpayer who files a 2003 Connecticut income tax return on or before January 31, 2004, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 2004.

A farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2004, if he or she files a 2003 Connecticut income tax return on or before March 1, 2004, and pays in full the amount computed on the return as payable on or before that date.

### Filing Form CT-2210

You may be charged interest if your 2003 Connecticut income tax (after tax credits) minus Connecticut tax withheld, is more than \$500. Use **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*, to calculate interest on the underpayment of estimated tax. **Form CT-2210** and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file **Form CT-2210** and DRS will send you a bill.

### Interest and Penalties

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

#### Interest

If you do not pay the tax when due, you will owe interest at 1% (.01) per month or fraction of a month until the tax is paid in full.

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

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

### Penalty for Late Payment or Late Filing

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

- Pay at least 90% (.90) of the income tax shown to be due on the return on or before the original due date of the return: **and**
- Pay the balance due with the return on or before the extended due date.

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

### Penalty for Failure to File

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

### Waiver of Penalty

You may be able to have your penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest **cannot** be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must include:

- A clear and complete written explanation;
- Your name and Social Security Number;
- The taxable filing period;
- The name of the original form filed or billing notice received; and
- Documentation supporting your explanation.

Attach your request to the **front** of your tax return **or** mail separately with a copy of your tax return to:

Department of Revenue Services Penalty Review Committee PO Box 5089 Hartford CT 06102-5089

Free and secure!



Quick and easy!

### Refund Information

DRS issues refund checks as quickly as possible. If you have a touch-tone phone, you may check on the status of your refund anytime by calling 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). Be ready to provide your Social Security Number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

If you electronically file your return, you will be issued your refund in four days. If you send your return by mail, you should allow six to eight weeks before calling to check on the status of your refund. If you do not receive your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment at the rate of  $^2/_3\%$  for each month or fraction of a month between the ninetieth day following receipt of your claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

### Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies or the IRS, all or part of your overpayment may be used to pay all or part of these outstanding debts or taxes. You will be advised by mail if your refund is reduced for this reason and will be given information directing you to the agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid Connecticut income tax returns.

### **Nonobligated Spouse**

When a joint return is filed and only one spouse owes past-due child support or a debt to any Connecticut state agency, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2003 and who made Connecticut income tax payments (withholding or estimates) for the 2003 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2003; and
- An overpayment of tax was made.

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

Do **not** use **Form CT-8379** to claim your share of a Connecticut refund that was applied to federal taxes you owe to the IRS. You must contact the IRS Office of the Local Taxpayer Advocate in Hartford, Connecticut at 860-756-4555.

### Steps to Completing Form CT-1040 Step One - Complete Your Federal Return

Before you begin, gather all your records, including your federal W-2s (Wages), W-2Gs (Winnings), 1099-Rs (Pensions), and other 1099 forms. Use this information to complete your

federal income tax return. The information on your federal return is needed to complete your Connecticut return.

### Step Two - Complete Your Connecticut Return

Remove the income tax forms from this booklet. Proceed item by item, reading the instructions for each line item before you enter any amount. Make a copy for your records. You may need information from it when you file next year's return, make estimated tax payments, or to respond to a question from DRS.

### Step Three - Check Your Return

Take your time in completing your return. When you have finished, recheck all of your entries and arithmetic.

After you have completed your return, **be sure to sign it** and attach any required schedules, statements, or forms.

### Step Four - Attach Your Label

Remove the preprinted peel-off label on the back cover of this booklet and place it over the name and address spaces of your return. The preprinted label **does not** include your Social Security Number(s). Therefore, you **must** write your Social Security Number(s) in the spaces provided next to your name(s).

### **Step Five - Order of Attachments**

Staple all your W-2 forms, **Forms CT-4852** (substitute Form W-2), and any other forms showing Connecticut income tax withheld to the front of the income tax form in the appropriate area marked "**Staple W-2s, W-2Gs, and certain 1099s here.**"

Paper clip your check or money order in payment of the tax due to the front of the income tax form in the appropriate area marked "Clip check or money order here." To ensure proper posting of your payment, write your Social Security Number(s) and "2003 Form CT-1040" on the front of your check or money order.

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

- Schedule CT-1040CRC, Claim of Right Credit
- Form CT-19IT, Title 19 Status Release
- Form CT-1127, Application for Extension of Time for Payment of Income Tax
- Form CT-8379, Nonobligated Spouse Claim

Attach other required forms and schedules, including **Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, to the **back** of your return, or as directed on the form.

### Step Six - Mail Your Return

This package contains one envelope with two pre-addressed labels for mailing your return. Use the correct label to have your return and refund processed faster.

### **COMPLETING FORM CT-1040**

### Name and Address

Be sure the information on the label is correct. Do not use this label if any of the information is incorrect. Print or type the correct information in the name and address spaces on your return. If there is no preprinted label, print or type the information requested in the space provided at the top of **Form CT-1040**.

If your return is being completed by someone else, take your booklet to your tax preparer so that the preparer can attach the label to your return.

### **Social Security Number**

The preprinted label **does not** include your Social Security Number. Therefore, you **must** write your Social Security Number in the space provided next to your name. If you file a joint return, enter your Social Security Number and your spouse's Social Security Number in the order they appear on your federal return. If you are a nonresident alien and do not have a Social Security Number, enter your Individual Taxpayer Identification Number in the space provided next to your name.

### Filing Status

Check the appropriate box to indicate your filing status. Generally, your filing status must match your federal income tax filing status for this year. If you are not certain of your filing status for 2003, consult the information in your federal income tax booklet or call the IRS at 1-800-829-1040.

If your filing status is *qualifying widow(er)* with dependent child on federal Form 1040 or 1040A, check the box on Form CT-1040 for "Married filing jointly or Qualifying widow(er) with dependent child." **Do not** enter your deceased spouse's name or Social Security Number in the spaces provided for Spouse's Name and Spouse's Social Security Number.

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

When one spouse is a Connecticut **resident** or a **nonresident** and the other spouse is a **part-year resident**, **each** spouse who is required to file a Connecticut income tax return **must** file as *married filing separately*.

When one spouse is a Connecticut **resident** and the other is a **nonresident**, **each** spouse who is required to file a Connecticut income tax return **must** file as *married filing separately* **unless**:

- They file jointly for federal income tax purposes; and
- They elect to be treated as if both were Connecticut residents for the entire taxable year.

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

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

The election to file a joint return means that the joint federal adjusted gross income **must** be used on **Form CT-1040**, Line 1. It also means that the spouse who would not otherwise be required to file is now jointly and severally liable for any tax liability associated with the filing of the income tax return.

If filing a joint federal return and a separate Connecticut return, enter on **Form CT-1040**, Line 1, only **your** portion of the income included in joint federal adjusted gross income.

### **Rounding Off to Whole Dollars**

You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

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

### **Line Instructions**

### Line 1 - Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2003 federal income tax return. This is the amount reported on federal Form 1040, Line 34; federal Form 1040A, Line 21; federal Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I.

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

### Line 2 - Additions

Enter the amount from **Form CT-1040**, Schedule 1, Line 37. See Additions to Federal Adjusted Gross Income on Page 18.

### Line 3

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

### **Line 4 - Subtractions**

Enter the amount from Form CT-1040, Schedule 1, Line 47. See Subtractions From Federal Adjusted Gross Income on Page 19.

### 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 - Income Tax

If the amount on Line 5 is: \$12,000 or less for married filing separate individuals; \$12,500 or less for single individuals; \$19,000 or less for head of household individuals; or \$24,000 or less for married filing joint individuals, enter "0" on Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods:

**Tax Tables** - If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 35 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 6.

**Tax Calculation Schedule** - You **must** use the *Tax Calculation Schedule* to figure your tax if your Connecticut adjusted gross income is more than \$102,000. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000. This schedule is found at the end of this booklet.

## Line 7 - Credit for Income Taxes Paid to Qualifying Jurisdictions

If all or part of the income reported on this return is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete **Form CT-1040**, *Schedule 2*, and enter the amount from Line 56 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, on Page 22.

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

#### Line 8

Subtract Line 7 from Line 6. Enter the result on Line 8. If Line 7 is greater than Line 6, enter "0."

### **Line 9 - Connecticut Alternative Minimum Tax**

If you were required to pay the federal alternative minimum tax for 2003, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter on Line 9 the amount shown on **Form CT-6251**, Line 26.

### Line 10

Add Line 8 and Line 9. Enter the total on Line 10.

## Line 11 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

If the amount on Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, you **must** complete *Schedule 3* on the back of **Form CT-1040** to be allowed this credit. Enter the amount from Line 64 on Line 11. Be certain to include all of the requested information or your credit may be denied. See *Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, on Page 25.

The credit is limited to the lesser of \$350 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is \$350 per return, regardless of filing status. See *Property Tax Credit Limitation Worksheet* on Page 27. This credit can be used to offset only your 2003 income tax. You may not carry this credit forward and it is not refundable.

### Line 12

Subtract Line 11 from Line 10. Enter the result on Line 12. If less than zero, enter "0."

### Line 13 - Adjusted Net Connecticut Minimum Tax Credit

Enter the amount from **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts and Estates*, on Line 13. If you did not pay Connecticut alternative minimum tax in 1994 or thereafter, or if you entered an amount on **Form CT-1040**, Line 9, enter "0."

### **Line 14 - Connecticut Income Tax**

Subtract Line 13 from Line 12. Enter the result on Line 14. If less than zero, enter "0."

### Line 15 - Individual Use Tax

Enter on Line 15 the total use tax due as reported on the *Individual Use Tax Worksheet* on Page 29. You **must** enter "0" if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

### Line 16 - Total Tax

Add Line 14 and Line 15. Enter the total on Line 16.

### **Line 17 - Connecticut Tax Withheld**

Complete **Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, and enter the amount from Line 3 on **Form CT-1040**, Line 17. Do **not** include tax withheld for other states or federal income tax withholding.

Be sure you attach **Schedule CT-1040WH** to the **back** of your Connecticut income tax return and staple the "**state copy**" of all W-2 forms, and any other forms showing Connecticut tax withheld to the **front** of your return or your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement, or profit sharing plan, you should request **Form CT-4852** (substitute Form W-2) to report your earnings and withholding.

If the amount on Line 17 does not equal the amounts of Connecticut withholding as reported on the forms that you attached to your return, the processing of your **Form CT-1040** will be delayed.

Attach copies of W-2G and 1099 forms only if they show Connecticut tax withheld.



### Line 18 - All 2003 Estimated Tax Payments

Enter on Line 18 the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2003 estimated payments made in 2004. **Do not** include any refunds received.

### Line 19 - Payments Made With Form CT-1040 EXT

If you filed **Form CT-1040 EXT**, *Application for Extension of Time to File*, enter on Line 19 the amount you paid with that form.

### **Line 20 - Total Payments**

Add Lines 17, 18, and 19. Enter the total on Line 20. This represents the total of all Connecticut tax payments made.

### Line 21 - Amount Overpaid

If Line 20 is greater than Line 16, subtract Line 16 from Line 20 and enter the result on Line 21. This is your overpayment. To properly allocate your overpayment, go to Lines 22, 23, and 24. (If Line 20 is less than Line 16, go to Line 25.)

### Line 22 - Amount of Line 21 You Want Applied to Your 2004 Estimated Tax

Enter the amount of your 2003 overpayment that you want applied to your 2004 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2004, if your return is filed on time or if you filed a timely request for extension and your return is filed within the extension period. Payments received after April 15, 2004, will be applied as of the date of receipt. Your request to apply this amount to your 2004 estimated income tax is irrevocable.

## Line 23 - Amount of Line 21 You Want to Contribute

You may contribute all or a portion of your refund to one or more of five designated funds. Complete *Schedule 4*, *Contributions of Refund to Designated Charities*, on the back of **Form CT-1040**. Enter on Line 23 the total contributions as reported on *Schedule 4*, Line 65.

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. However, you may also make **direct** contributions by following the instructions on Page 28.

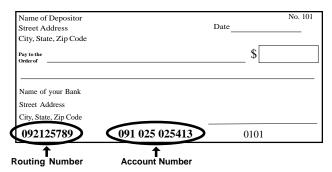
## Line 24 - Amount of Line 21 You Want Refunded to You

Subtract the total of Line 22 and Line 23 from Line 21. Enter the result on Line 24. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 24a, 24b, and 24c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 24b and 24c. Your bank routing

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



**Note:** If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

**Important:** Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 2004 estimated tax, other taxes you may owe the DRS, debts to other Connecticut state agencies, federal taxes you may owe the IRS, and charitable contributions designated by you. Any remaining balance will be refunded to you.

## Line 25 - If Line 16 is Greater Than Line 20, Enter Amount of Tax You Owe

If Line 16 is greater than Line 20, subtract Line 20 from Line 16 and enter the result on Line 25. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 10.

### Line 26 - Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% (.10) of such amount due. Taxpayers who pay at least 90% (.90) of the income tax shown to be due on the return on or before the original due date of the return and remit the balance due with the return on or before the extended due date will avoid penalty for failure to pay the full amount due by the original due date. Interest of 1% (.01) per month or fraction of a month will continue to accrue on the underpayment until the tax is paid in full.

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

### Line 27 - Interest for Late Payment or Late Filing

If you fail to pay the tax when due, interest will be charged at 1% (.01) per month or fraction of a month from the due date until payment is made.

### Line 28 - Interest on Underpayment of Estimated Tax

If Line 14 minus Line 17 is more than \$500, you may owe interest on estimated tax that you either underpaid or paid late. Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210, leave this line blank, and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the earlier of the day you pay your tax or April 15, 2004.

### Line 29 - Amount You Owe

Add Lines 25 through 28. Enter the total on Line 29. This is the total amount you owe. Pay the amount in full with your return.

### **Payment Options** To Pay by Credit Card: Cards MasterCard









If you filed a 2002 Connecticut income tax return, you may elect to pay your 2003 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, or VISA® card. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records. Check the box on Form CT-1040, Line 29 to indicate payment made by credit card, and:

- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777; or
- Visit: www.officialpayments.com and select Payment Center.

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

### To Pay by Mail:

Make your check or money order payable to the "Commissioner of Revenue Services." To ensure proper posting of your payment, write your Social Security Number(s) and "2003 Form CT-1040" on the front of your check or money order. Be sure to sign your check and paper clip it to the front of your return. Do not send cash.

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

### Third Party Designee

If you wish to authorize DRS to contact your friend, family member, or any other person, to discuss your 2003 tax return, check the "Yes" box in the "Third Party Designee" area of your return. Enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you wish to authorize DRS to contact the paid preparer who signed your return, enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

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

Once DRS completes processing the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2004 tax return. This is April 15, 2005, for most taxpayers.

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

### Sign Your Return

After completing your Connecticut Form CT-1040, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return. The signature line is located on the back of Form CT-1040.

If you file a joint return, you **must** review the information with your spouse. When both you and your spouse sign the return, you become jointly and severally responsible for paying the full amount of tax, interest, and penalties due.

### **Paid Preparer Signature**

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



### Filing Your Return

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

- 1. Remove both labels from the envelope flap along the perforation.
- 2. Choose the correct label for your return, moisten, and place it on the return envelope.
- 3. Affix the correct postage to the envelope.

Do not use these mailing labels to send other correspondence to DRS. Using these labels for other purposes will delay our response to you.

### Recordkeeping

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

### **Copies of Returns**

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

## SCHEDULE 1 - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

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

## Additions to Federal Adjusted Gross Income

### **Enter all Amounts as Positive Numbers**

## **Line 30 - Interest on State and Local Government Obligations Other Than Connecticut**

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

### Line 31 - Exempt-Interest Dividends From a Mutual Fund Derived From State or Municipal Government Obligations Other Than Connecticut

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

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

### Line 32 - Special Depreciation Allowance for Qualified Property Placed in Service During this Year

If you filed federal Form 4562, Depreciation and Amortization (including Information on Listed Property), enter on Line 32 the sum of the following:

- For qualified property placed in service **on or before May 5, 2003**, for which an additional 30% special depreciation allowance applies, the sum of the amounts you entered for that property on federal Form 4562, Line 14 and Line 25.
- For qualified property placed in service **after May 5, 2003**, for which an additional 50% special depreciation allowance applies, 60% of the sum of the amounts you entered for that property on federal Form 4562, Line 14 and Line 25.
- For qualified property placed in service **after May 5, 2003**, for which an additional 30% special depreciation allowance applies (because you elected to deduct the 30% special depreciation allowance instead of the 50% special depreciation allowance), the sum of the amounts you entered for that property on federal Form 4562, Line 14 and Line 25.

See Special Notice 2003(21), 2003 Legislation Affecting the Connecticut Income Tax.

### Line 33 - Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI

If you filed federal Form 4972, Tax On Lump-Sum Distributions, with your federal Form 1040 to compute the

tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 33. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

## Line 34 - Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that apply to such income will be shown on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates, Schedule B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 34. If the amount is less than zero, enter the amount on Line 44.

If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if greater than zero, on Line 34.

### Line 35 - Loss on Sale of Connecticut State and Local Government Bonds

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

### Line 36 - Other

Use Line 36 to report any of the following modifications:

- 1. Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
- 2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe, where such loss or deduction is derived from or connected with Indian country of such tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member", as the case may be.
- Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.
- 4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.

- 5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
- 6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the U.S. which federal law exempts from federal income tax but does not exempt from state income taxes.
- 7. Add back to the extent deductible in determining federal adjusted gross income, any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
- 8. Also use Line 36 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 30 through 35.

### **Line 37 - Total Additions**

Add Lines 30 through 36. Enter the total on **Form CT-1040**, Line 37.

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

**Enter all Amounts as Positive Numbers** 

## Line 38 - Interest on U.S. Government Obligations

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

For Series EE U.S. Savings Bonds, you are entitled to include on Line 38 **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you will report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

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

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



## Line 39 - Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

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

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

**Example:** A qualifying mutual fund pays a dividend of \$100. Of the distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on Line 39 is \$55.

### Line 40 - Social Security Benefit Adjustment

If you receive Social Security benefits that are subject to federal income tax, you may reduce or eliminate the amount of your benefits that are subject to Connecticut income tax.

Your Social Security benefits are fully exempt from Connecticut income tax, if your filing status is **Single** or **Married Filing Separately** and the amount reported on Form CT-1040, Line 1 is less than \$50,000; or Married Filing Jointly or Head of Household and the amount reported on Form CT-1040, Line 1 is less than \$60,000. If this is the case, enter on Line 40 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

Your Social Security benefits are partially exempt from Connecticut income tax, if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets contained in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* below and enter the amount from Line F on Line 40. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see **Announcement 2001(4)**, *Taxability of Social Security Benefits for Connecticut Income Tax Purposes*.

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

### Line 41 - Refunds of State and Local Income Taxes

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

SOCIAL SECURITY BENEFIT ADJUSTMENT WORKSHEET - Line 40					
Enter the amount from <b>Form CT-1040</b> , Line 1.					
If your filing status is <b>Single</b> or <b>Married Filing Separately</b> , is the amount on Line 1 \$50,000 or more?					
☐ Yes: Complete this worksheet.					
☐ No: <b>Do not complete</b> this worksheet. Enter the amount of federally taxable Social Security ben Form 1040, Line 20b, or federal Form 1040A, Line 14b, on <b>Form CT-1040</b> , Line 40.	efits you reported on federal				
If your filing status is $\textbf{Married Filing Jointly}$ or $\textbf{Head of Household}$ , is the amount on Line 1 \$60,000 or	more?				
☐ Yes: <b>Complete</b> this worksheet.					
☐ No: <b>Do not complete</b> this worksheet. Enter the amount of federally taxable Social Security ben Form 1040, Line 20b, or federal Form 1040A, Line 14b, on <b>Form CT-1040</b> , Line 40.	efits you reported on federal				
A. Enter the amount reported on your 2003 federal Social Security Benefits Worksheet, Line 1.	A.				
If Line A is zero or less, stop here and enter "0" on Line 40. Otherwise, go to Line B.					
B. Enter the amount reported on your 2003 federal Social Security Benefits Worksheet, Line 9.	B.				
If Line B is zero or less, stop here. Otherwise, go to Line C.					
C. Enter the lesser of Line A or Line B.	C.				
D. Multiply Line C by 25% (.25).	D.				
E. Taxable amount of Social Security benefits reported on your 2003 federal Social Security Benefits Worksheet, Line 18.	E.				
F. <b>Social Security Benefit Adjustment</b> - Subtract Line D from Line E. Enter the amount here and on <b>Form CT-1040</b> , <i>Schedule 1</i> , Line 40. (If Line D is greater than or equal to Line E, enter "0.")	F.				

## Line 42 - Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2, or both, railroad retirement benefits or supplemental annuities during 2003, you may deduct the amount included in your federal adjusted gross income but only to the extent such benefits were not already subtracted from federal adjusted gross income on Line 40 (Social Security Benefit Adjustment). See Special Notice 2003(21), 2003 Legislation Affecting the Connecticut Income Tax. Enter the balance not already subtracted on Line 40 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-thejob injury, because these benefits are not included in your federal adjusted gross income.

### Line 43 - Special Depreciation Allowance for Qualified Property Placed in Service During the Preceding Year

If you added bonus depreciation to your federal adjusted gross income on Line 32 of your 2002 Form CT-1040, you may subtract 25% of that bonus depreciation amount on Line 43 and 25% of that bonus depreciation amount on the comparable line of your Connecticut income tax return for the 2004, 2005, and 2006 taxable years.

Example: Linda was required to make an addition modification of \$3000 on Line 32 of her 2002 Form CT-1040. This amount was 30% of the special depreciation allowance from her 2002 federal Form 4562. In 2003 she will take a subtraction modification of \$750 on Form CT-1040, Line 43. This amount is 25% of the \$3000 reported on her 2002 Form CT-1040, Line 32.

See Special Notice 2003(21), 2003 Legislation Affecting the Connecticut Income Tax.

## Line 44 - Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that apply to such income will be shown on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates, Schedule B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 44. If the amount is greater than zero, enter the amount on Line 34.

If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if less than zero, on Line 44.

### Line 45 - Gain on Sale of Connecticut State and Local Government Bonds

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

### Line 46 - Other

Use Line 46 to report any of the following modifications:

- 1. Subtract the amount of any distributions that you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includable in your federal adjusted gross income.
  - **Note:** Congress passed legislation excluding from federal gross income any distribution from a qualified State tuition program (such as CHET), to the extent that the distribution is used to pay for qualified higher education expenses (Pub. L. No. 107-16, §402). To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 46.
- 2. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe, where such income or gain is derived from or connected with Indian country of such tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member", as the case may be.
- 3. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account, to the extent included in federal adjusted gross income.
- 4. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
- 5. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, which were not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
- 6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
- 7. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut, which interest income is included in federal adjusted gross income.

Do **not** use Line 46 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, below) or income of a nonresident spouse (see *Special Rules for Married Individuals* on Page 14).

### **Line 47 - Total Subtractions**

Add Lines 38 through 46. Enter the total on **Form CT-1040**, Line 47.

## Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

**Important:** You **must** first complete **Form CT-1040**, Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle, before completing Schedule 2. See instructions on Page 25.

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

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

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

### What is a Qualifying Jurisdiction

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

### What are Qualifying Income Tax Payments

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

- Derived from or connected with sources within the qualifying jurisdiction; and
- Subject to tax in the qualifying jurisdiction.

## What is Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation that is received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See
   Informational Publication 2003(21), Connecticut
   Income Tax Treatment of State Lottery Winnings
   Received by Residents and Nonresidents of
   Connecticut; or

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

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

### What Payments Do Not Qualify

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

### What Limitations Apply to the Credit

The total credit is limited to whichever of the following amounts is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The portion of Connecticut income tax due on the Connecticut adjusted gross income that is sourced in the qualifying jurisdiction; **or**
- The amount of your Connecticut income tax entered on **Form CT-1040**, Line 6.

### How Do I Calculate the Credit

You **must** first complete your income tax return(s) in the qualifying jurisdiction(s). Then, complete *Schedule 2* - *Worksheet*, on Page 23, to determine the amount to enter on *Schedule 2* - *Credit for Income Taxes Paid to Qualifying Jurisdictions*, Line 50.

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

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

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

- A. If the **same amount** of income is taxed by both the city and state (see Example on Page 25):
  - 1. Use only **one** column on **Form CT-1040**, *Schedule* 2 to calculate your credit;
  - 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; and
  - 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 54 of that column.
- B. If the **amounts** of income taxed by both the city and state **are not the same**:
  - 1. Use two columns on Form CT-1040, Schedule 2;
  - 2. Include only the same income taxed by both jurisdictions in the first column; **and**
  - 3. Include the excess income taxed by only one of the jurisdictions in the next column.

### Schedule 2 - Worksheet Instructions

Complete Schedule 2 – Worksheet to determine the portion of your Connecticut adjusted gross income derived from a qualifying

jurisdiction. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions:

- The income is derived from or connected with sources within a qualifying jurisdiction;
- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in such jurisdiction; and
- You have paid income tax on the income to that qualifying jurisdiction.

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction. Keep this worksheet with your 2003 tax records. Do not attach to your tax return.

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

### Column I

Enter on Lines 1 through 15 of the worksheet, the amounts entered on Lines 7 through 21, respectively, of your federal income tax return.

SCHEDULE 2 - W	ORKSH	IEET	
Complete this worksheet and enter the amount from Line 20, Column II, on <b>CT-1040</b> , <i>Schedule 2</i> , Line 50. Complete a separate worksheet for each qualifying jurisdiction if you paid income tax to more than one qualifying jurisdiction.		Column I	Column II Amount Taxable in Qualifying Jurisdiction
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest	2.		
3. Ordinary dividends	3.		
4. Taxable refunds, credits, or offsets of state and local income taxes	4.		
5. Alimony received	5.		
6. Business income or (loss)	6.		
7. Capital gain or (loss)	7.		
8. Other gains or (losses)	8.		
9. Taxable amount of IRA distributions	9.		
10. Taxable amount of pensions and annuities	10.		
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11.		
12. Farm income or (loss)	12.		
13. Unemployment compensation	13.		
14. Taxable amount of social security benefits	14.		
15. Other income (including lump-sum distributions)	15.		
16. Add Lines 1 through 15	16.		
17. Total federal adjustments to income	17.		
18. Federal adjusted gross income (Subtract Line 17 from Line 16)	18.		
19. Connecticut modifications (See instructions)	19.		
20. Connecticut adjusted gross income (Add Line 18 and Line 19) Enter the amount from Column II on Form CT-1040, Schedule 2, Line 50	20.		

Refunds in 4 days!



Quick and easy!

Enter on Line 17 of the worksheet the amount entered on Line 33 of your federal income tax return.

Enter on Line 19 of the worksheet the **net** amount of your Connecticut modifications to federal adjusted gross income. (Subtract **Form CT-1040**, *Schedule 1*, Line 47 from Line 37, to arrive at this amount.)

#### Column II

For each line, enter that portion of the amount entered on the same line of Column I that you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. On Line 19 enter only the portion of Connecticut modifications **directly related** to income sourced in the qualifying jurisdiction. The fact that the qualifying jurisdiction may take into account your entire adjusted gross income (to compute the rate at which your income sourced in that jurisdiction will be taxed) does not mean you paid income tax to that jurisdiction on your entire adjusted gross income. Because you are a nonresident of the qualifying jurisdiction, you may be taxed by that jurisdiction only on your income sourced in that jurisdiction.

**Example 1:** Laura, a Connecticut resident whose filing status is single, earned wages of \$150,000 from a company located in the State of New York. Laura works inside and outside of New York and allocated her wage income based upon the days worked in New York. She determined \$100,000 to be her New York State allocated wage income and reported and paid this amount on her New York nonresident income tax return. On her federal Form 1040, Line 7, she entered \$150,000. When completing *Schedule 2 - Worksheet*, she will enter \$150,000 in Column I, Line 1, and \$100,000 in Column II, Line 1. Laura will also enter \$100,000 on **Form CT-1040**, *Schedule 2*, Line 50.

**Example 2:** Luke and Leslie file a joint federal Form 1040 and a joint **Form CT-1040**. Leslie's wages as an employee working in Rhode Island are \$20,000 and Luke's wages as an employee working in Connecticut are \$25,000. On their federal Form 1040, Line 7, they will enter \$45,000. When completing *Schedule 2 - Worksheet*, Luke and Leslie will enter \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Luke and Leslie will also enter \$20,000 on **Form CT-1040**, *Schedule 2*, Line 50.

**Example 3:** Linda is a sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. On Linda's federal Form 1040, Line 12, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on Schedule C, \$35,000 is derived from the Massachusetts location. When completing *Schedule 2 - Worksheet*, Linda will enter \$100,000 in Column I, Line 6, and \$55,000 (\$90,000 - \$35,000) in Column II, Line 6. Linda will also enter \$55,000 on **Form CT-1040**, *Schedule 2*, Line 50.

### Schedule 2 - Line Instructions

### Line 48 - Modified Connecticut Adjusted Gross Income

Add to Connecticut adjusted gross income from Line 5, any **net** loss derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation, whether or not income tax was actually paid to the jurisdiction(s). The modified amount is entered on Line 48.

**Example:** Fred's Connecticut adjusted gross income of \$60,000 includes income of \$15,000 from business activities conducted in Massachusetts and a net loss of \$20,000 from a business conducted in Rhode Island. He must add the \$20,000 net loss to the \$60,000 and enter the \$80,000 on Line 48.

### Line 49 - Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter on Line 49 the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If you are claiming credit for income taxes paid to a political subdivision of another state, enter on Line 49 the name and two-letter code of the state.

### Standard Two-letter Codes

AlabamaAL	Louisiana LA	Ohio OH
ArizonaAZ	Maine ME	Oklahoma OK
ArkansasAR	Maryland MD	Oregon OR
CaliforniaCA	Massachusetts MA	Pennsylvania PA
ColoradoCO	Michigan MI	Rhode Island RI
DelawareDE	Minnesota MN	South Carolina SC
District of Columbia DC	Mississippi MS	Tennessee TN
GeorgiaGA	Missouri MO	Utah UT
Hawaii HI	Montana MT	Vermont VT
IdahoID	Nebraska NE	Virginia VA
IllinoisIL	New Jersey N J	West Virginia WV
IndianaIN	New Mexico NM	Wisconsin WI
IowaIA	New York NY	
KansasKS	North Carolina NC	
KentuckyKY	North Dakota ND	

### Line 50 - Non-Connecticut Income

Complete the *Schedule 2 - Worksheet*, on Page 23, to determine the total of non-Connecticut income which is included in your Connecticut adjusted gross income and is reported on a qualifying jurisdiction's income tax return. Enter on Line 50 the amount from Column II, Line 20 of the Worksheet.

### Line 51

Divide the amount on Line 50 by the amount on Line 48. The result cannot exceed 1.0000. Round to four decimal places.

### Line 52 - Income Tax Liability

Subtract Line 11 from Line 6 and enter the result on Line 52.

### Line 53

Multiply the percentage arrived at on Line 51 by the amount reported on Line 52.

**Example:** Jean is a Connecticut resident who worked in City Y, a city in State X, during the 2003 taxable year. Jean's filing status is single and her Connecticut adjusted gross income is \$160,000. The amount entered on Jean's **Form CT-1040**, Line 52 is \$6,950. Both State X and City Y impose an income tax. Her Connecticut adjusted gross income derived from State X is \$80,000, as is her Connecticut adjusted gross income derived from City Y. Because the amounts of income taxed by both State X and City Y are the same, Jean will use one column on **Form CT-1040**, *Schedule 2*. Jean pays an income tax of \$6,000 to State X and an income tax of \$360 to City Y. Since Jean's **Form CT-1040**, Line 48 is \$160,000, her *Schedule 2* will be completed as follows:

	COLUMN A	COLUMN B
LINE 49	State X, City Y	
LINE 50	80,000 00	00
LINE 51	.5000	
LINE 52	7,800 00	00
LINE 53	3,900 00	00
LINE 54	6,360 00	00
LINE 55	3,900 00	00
LINE 56	TOTAL CREDIT	3,900 00

### Line 54 - Income Tax Paid to a Qualifying Jurisdiction

Enter on Line 54 the total amount of income tax paid to a qualifying jurisdiction.

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

### Line 55

Enter on Line 55 the lesser of the amounts reported on Line 53 or Line 54.

## Line 56 - Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 55A, Line 55B, and Line 55 of any additional worksheets. The amount on Line 56 cannot exceed the amount on Line 53. Enter the total on Line 56 and on **Form CT-1040**, Line 7.

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

### Schedule 3 – Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

Connecticut residents **must** complete *Schedule 3* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2003 to a Connecticut political subdivision on a primary residence and/or a privately owned or leased motor vehicle. If you entered zero on **Form CT-1040**, Line 10, **do not** complete this schedule. See **Informational Publication 2003(24)**, *Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

### Which Property Tax Bills Qualify

You may take credit against your 2003 Connecticut income tax liability for property tax payments you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2003 qualify for this credit. This includes any installment payments you made during 2003 that were due in 2003 and any installments you prepaid during 2003 due in 2004. Supplemental property tax bills that were due during 2003 or 2004 also qualify if paid during 2003. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit.

A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2003 (either by the leasing company or by you). Refer to your January 2004 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number you may call to obtain the necessary information. If you do not receive a billing statement in January 2004, contact your leasing company for the appropriate property tax information.

**Example 1:** Lisa received a property tax bill for a motor vehicle listed on her town's October 1, 2001 grand list. The bill was payable in two installments, July 1, 2002, and January 1, 2003. If Lisa paid the January 1, 2003, installment on January 1, 2003, she would be eligible to claim it on her 2003 income tax return, but if she prepaid it during 2002, she would not be eligible to take credit for it on her 2003 return, but she may have been eligible to take credit for it on her 2002 return.

**Example 2:** Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2002, grand list. The bill was payable in two installments, July 1, 2003, and January 1, 2004. Mary is eligible to take credit for both installments on her 2003 income tax return, if she paid both installments during 2003. If Mary waited until January 1, 2004, to pay her second installment, she would not be eligible to take credit on her 2003 return for this installment, but she may be eligible to take credit for it on her 2004 return.

### **Maximum Credit Allowed**

The **maximum** credit allowed (on your primary residence or motor vehicle, or both) is \$350 per return, regardless of filing status.

This maximum property tax credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on **Form CT-1040**, Line 10 and is phased-out depending upon your Connecticut adjusted gross income. To be allowed this credit, you must complete *Schedule 3* in its entirety.

### **Motor Vehicle Credit Restrictions**

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is *Single*, *Married Filing Separately*, or *Head of Household* is limited to the property tax paid on **one** motor vehicle, even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is *Married Filing Jointly* are limited to the property taxes paid on **two** motor vehicles.

### Schedule 3 – Line Instructions

## Column A - Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

### Column B - Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make, and model.

#### Column C - List or Bill Number

Enter the list or bill number from your property tax bill.

### Column D - Date(s) Paid

Enter the date(s) that you paid qualifying property tax.

### Column E - Amount Paid

Enter the amount of property tax paid.

### Line 57 - Primary Residence

Enter the total amount of property tax paid on your primary residence.

### Line 58 - Auto 1

Enter the total amount of property tax paid on your motor vehicle.

### Line 59 - Married Filing Jointly Only - Auto 2

Enter the total amount of property tax paid on your second motor vehicle.

### Line 62

Enter the **lesser** of Line 60 or Line 61.

### Line 63

Enter "0" on Line 63 and go to Line 64 if your:

Filing status is:	Connecticut adjusted gross income is:
Married Filing Jointly Married Filing Separately	\$ 54,500 or less \$100,500 or less y \$ 50,250 or less \$ 78,500 or less

Otherwise, you **must** complete the *Property Tax Credit Limitation Worksheet* on Page 27. Enter the amount from Line 3 of the Worksheet on Line 63.

### Line 64

Subtract Line 63 from Line 62. Enter here and on the front of **Form CT-1040**, Line 11.



### PROPERTY TAX CREDIT LIMITATION WORKSHEET

**IMPORTANT:** Enter the amount from **Form CT-1040**, Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle, Line 62, on Line 64, and **do not complete this worksheet if your filing status is:** 

Single and your Connecticut AGI is	\$54,500 or less
Married Filing Jointly and your Connecticut AGI is	\$100,500 or less
Married Filing Separately and your Connecticut AGI is	\$50,250 or less
Head of Household and your Connecticut AGI is	\$78.500 or less

### Otherwise, complete the following:

1. Enter the amount reported on <b>Form CT-1040</b> , <i>Schedule 3</i> , Line 62	1.	
2. Enter the <b>decimal amount</b> for your filing status and Connecticut AGI from the Table <b>exactly as it appears below.</b> ( <b>If zero, stop here. Your credit is not l</b>		
3. Multiply Line 1 by Line 2. Enter the result here and on <b>Form CT-1040</b> , <i>Schedule 3</i> , Line 63.	3.	

### PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040, Line 5.

Example 1: If your filing status is Single and your Connecticut AGI is \$55,000, enter .10 on Line 2.

Example 2: If your filing status is Married filing jointly and your Connecticut AGI is \$121,000 enter .30 on Line 2.

Example 3: If your filing status is Single and your Connecticut AGI is \$54,500, do not complete this worksheet.

				-	
SINGLE			MARRIED FILING JOINTLY		
If you are Single and your Connecticut AGI is:			If you are Married filing jointly and your Connecticut AGI is:		
More	Less Than		More	Less Than	
<u>Than</u>	or Equal to	Decimal Amount	<u>Than</u>	<u>or Equal to</u>	Decimal Amount
<b>\$0</b>	\$54,500	0	<b>\$0</b>	\$100,500	0
\$54,500	\$64,500	.10	\$100,500	\$110,500	.10
\$64,500	\$74,500 \$24,500	.20	\$110,500	\$120,500	.20
\$74,500 \$84,500	\$84,500 \$94,500	.30 .40	\$120,500 \$130,500	\$130,500 \$140,500	.30 .40
\$94,500 \$94,500	\$104,500	.50	\$130,300 \$140,500	\$150,500	.50
\$104,500	\$114,500	.60	\$150,500	\$160,500	.60
\$114,500	\$124,500	.70	\$160,500	\$170,500	.70
\$124,500	\$134,500	.80	\$170,500	\$180,500	.80
\$134,500 \$144,500	\$144,500	.90 1.00	\$180,500 \$190,500	\$190,500 and up	.90 1.00
•			<del></del>		
MARRIED FILING SEPARATELY			HEAL	OF HOUSE	CHOLD
If you are Married fil	ling separately <u>and y</u>	our Connecticut AGI is:	If you are Head of household and your Connecticut AGI is:		
More	Less Than		More	Less Than	
<u>Than</u>	or Equal to	Decimal Amount	<u>Than</u>	or Equal to	Decimal Amount
<b>\$0</b>	\$50,250	0	\$0	\$78,500	0
\$50,250	\$55,250	.10	\$78,500	\$88,500 \$08,500	.10
\$55,250	\$60,250	.20	\$88,500 \$98,500	\$98,500 \$108,500	.20 .30
\$60,250 \$65,250	\$65,250 \$70,250	.30 .40	\$108,500	\$108,300 \$118,500	.40
\$70,250 \$70,250	\$70,230 \$75,250	.50	\$118,500	\$128,500	.50
\$75,250	\$80,250	.60	\$128,500	\$138,500	.60
\$80,250	\$85,250	.70	\$138,500	\$148,500	.70
\$85,250	\$90,250	.80	\$148,500	\$158,500	.80
\$90,250	\$95,250	.90	\$158,500 \$168,500	\$168,500 and up	.90 1.00
\$95,250	and up	1.00	\$100,500	and up	1.00

## SCHEDULE 4 - CONTRIBUTIONS OF REFUND TO DESIGNATED CHARITIES

Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total on Line 65 and on the front of **Form CT-1040**, Line 23. **Your contribution is irrevocable.** 

### AIDS RESEARCH EDUCATION FUND

This fund assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The fund is administered by the Connecticut Department of Public Health.

To contribute directly send to:

Department of Public Health

Department of Public Health AIDS and Chronic Diseases Division MS#11APV PO Box 340308 Hartford CT 06134-0308 Make check payable to: "Treasurer, State of Connecticut/AIDS Fund"

### ORGAN TRANSPLANT FUND

This fund assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients. The fund is administered by the Connecticut Department of Social Services. To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to:

"Commissioner of Social

Services/Organ Transplant

Fund"

### ENDANGERED SPECIES, NATURALAREA PRESERVES, AND WATCHABLE WILDLIFE FUND

This fund helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats. The fund is administered by the Connecticut Department of Environmental Protection.

To contribute directly send to:

Department of Environmental Protection-Bureau of Administration Financial Management
79 Elm Street

Hartford CT 06106-5127

### BREAST CANCER RESEARCHAND EDUCATION FUND

This fund assists research, education, and community service programs related to breast cancer. The fund is administered by the Connecticut Department of Public Health. To contribute directly send to: Department of Public Health Breast and Cervical Cancer Early Detection Program AIDS and Chronic Diseases Division **MS#11 HLS** POBox 340308 Hartford CT 06134-0308 Make check payable to: "Treasurer. State of

Connecticut/Breast Cancer

Fund'

### SAFETYNET SERVICES FUND

This fund protects the children of families who are no longer eligible for public assistance benefits. The fund is administered by the Connecticut Department of Social Services. To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: "Commissioner of Social Services/Safety Net Fund"

### OTHER TAXES YOU MAY OWE

Make check payable to:

"DEP-Endangered Species/

Wildlife Fund"

The information that follows is intended to be a general description of other Connecticut taxes for which you may be liable. More detailed information is available in the forms or publications specified. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

### **Connecticut Gift Tax (Form CT-709)**

Gifts made during the calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible personal property located in Connecticut. Nonresidents are taxed on gifts of real and tangible personal property located in Connecticut. In general, gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to that donee during the calendar year exceeds \$11,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of **Form CT-709**, *Connecticut Gift Tax Return*. The return must be filed, and the gift tax paid, on or before April 15 annually, for gifts made during the preceding calendar year.

### Connecticut Income Tax Withholding for Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Special Notice 96(8)**, 1996 Legislative Changes Concerning "Nanny Tax" Withholding.

### **Business Entity Tax (Form OP-424)**

For taxable years beginning on or after January 1, 2002, there is an annual business entity tax (BET) of \$250. For taxable years beginning on or after January 1, 2003, and prior to January 1, 2004, there is a 20% surtax on the BET. The sum of the BET and the surtax is \$300. The BET applies to each of the following entities, if required to file an annual report with the Connecticut Secretary of the State:

- S Corporation;
- Limited Liability Partnership;
- Limited partnership; or
- Limited Liability Company, which is, for federal income tax purposes, either treated as a partnership if it has two or more members, or disregarded as an entity separate from its owner, if it has a single member.

See Special Notice 2002(11), Business Entity Tax, and Information Publication 2003(15), Q & A on the Business Entity Tax, for more information.

### INDIVIDUAL USE TAX WORKSHEET

Complete this worksheet if you have a Connecticut individual use tax liability. If you require additional lines, you should copy this worksheet.

You owe use tax if you purchased taxable goods or services during the taxable year and did not pay Connecticut sales tax on the purchases. Refer to *Questions and Answers About the Connecticut Individual Use Tax*, on Page 30.

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

List separately on this worksheet any individual item with a purchase price of \$300 or more and complete Columns A through G. Although you do not need to list separately any individual item with a purchase price of less than \$300, such items are subject to tax and the total of the purchase prices of these items should be reported on Line 1, Column D. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E.

Enter the total tax for all taxable purchases on Line 2 of this worksheet and on Form CT-1040EZ, Line 7; Form CT-1040, Line 15; or Form CT-1040NR/PY, Line 17. You must attach a copy of this worksheet to your Connecticut income tax return if you are reporting the purchase of any individual item with a purchase price of \$300 or more.

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
DATE OF PURCHASE	DESCRIPTION OF GOODS OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CT TAX DUE (.06 X Column D)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Column E minus Column F but not less than zero)
1. Total of in	dividual purchases under	\$300 not listed above				1. 0
	al Use Tax (Add all amou		nter here and	on Form CT-10	40EZ.	2. 0

Individual Use Tax (Add all amounts for Column G.) Enter here and on Form CT-1040EZ, Line 7; Form CT-1040, Line 15; or Form CT-1040NR/PY, Line 17. You must enter "0" on the appropriate line of your Connecticut income tax return if no Connecticut use tax is due.

## QUESTIONS AND ANSWERS ABOUT THE CONNECTICUT INDIVIDUAL USE TAX

For additional information, see **Informational Publication 2003(27)**, *Q&A on the Connecticut Individual Use Tax*.

### 1. What is the use tax?

When you make a retail purchase in this state, you usually pay sales tax to the seller, who in turn pays the tax to DRS. Sometimes Connecticut sales tax is not paid to the retailer. In these situations, the purchaser must pay the use tax directly to DRS.

## 2. On what kinds of goods or services must I pay use tax?

You must pay use tax on taxable tangible personal property, whether purchased or leased. Examples of taxable personal property include items of clothing costing \$50 or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers, and prewritten computer software. Some taxable services include repair services to your television, motor vehicle, or computer; landscaping services for your home; reupholstering services for your household furniture; or charges for on-line access to computer services.

### 3. Are there exemptions from the use tax?

Yes. If you buy goods or services in Connecticut that are exempt from sales tax, they are exempt from the use tax if you buy them out-of-state for use in Connecticut. Some examples are items of clothing that cost less than \$50, charges to access the Internet through an Internet provider's server, and repair and maintenance services to vessels.

## 4. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?

No. If all the items you purchased **and brought into** Connecticut at one time total \$25 or less, you do not have to pay Connecticut use tax. The \$25 exemption does **not** apply to items that are **shipped or mailed** to you.

### 5. What is the use tax rate?

In general, the use tax rate for taxable goods or services is 6% (.06). However, effective July 1, 2001, computer and data processing services are taxed at 1% (.01).

## 6. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?

If the goods or services were purchased for use in Connecticut and the tax paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax due is the difference between the Connecticut tax and the tax paid to the other state.

**Example:** You purchased a \$1,000 refrigerator in another state, and paid a \$50 tax to that state. If you bought the refrigerator for use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10, after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, the Connecticut use tax is \$60.

### 7. When must individuals pay the use tax?

You must pay the individual use tax when you file an individual income tax return. Forms CT-1040EZ, CT-1040, or CT-1040NR/PY, must be filed on or before April 15, 2004. If you are not required to file a Connecticut income tax return, you must pay the use tax on Form OP-186, Connecticut Individual Use Tax Return. You may file Form OP-186 for the entire year or you may file several returns throughout the year.

If you are engaged in a trade or business, you must register with DRS for business use tax and report purchases made in connection with your trade or business on **Form OS-114**, *Sales and Use Tax Return*.

## 8. What are the penalties and interest for not paying the use tax?

The penalty is 10% (.10) of the tax due. Interest is charged at the rate of 1% (.01) per month or fraction of a month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.

## 9. On what amount should the use tax be calculated?

Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6%).

### **Amended Returns**

Use **Form CT-1040X**, *Amended Connecticut Income Tax Return*, to amend a previously filed Connecticut income tax return. If **Form CT-1040X** is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return, or three years after the date of filing the return, whichever is earlier. If an amended return is not timely filed, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties*, on Page 12.

### The following circumstances require the filing of Form CT-1040X:

1	ne following circumstances require the filing of Form	C1-1040X;
	1. The IRS or federal courts change or correct your federal income tax return, and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
	2. You filed a timely amended federal income tax return, and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
	3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of that qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
	4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction, and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
	5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return, and the mistake or omission results in your Connecticut income tax being	<b>File Form CT-1040X no later than three years after the due date of your return</b> , or if you filed a timely request for an extension of time to file, three years after the date of filing the return, or three years after the extended due date, whichever is earlier.

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

overpaid or underpaid.

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

### **Financial Disability**

If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters.

## Fast-Accurate-Easy-Secure

# FREE e-file direct to DRS in about 10 minutes!



**Accurate!** 

**Secure Web Site!** 

**Proof of Acceptance!** 

Refunds in 4 Days With Direct Deposit!

Electronic Payment Options!

Connecticut
Department of Revenue Services

### **2003 TAXPAYER QUESTIONNAIRE**

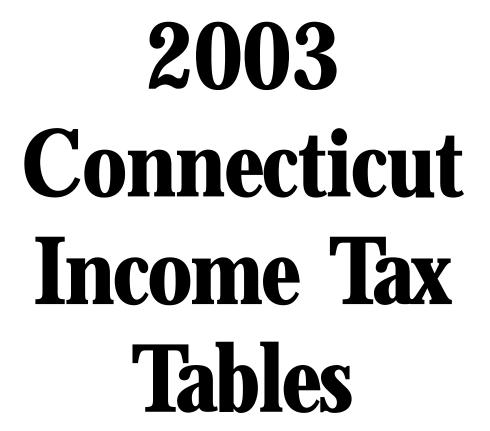
Department of Revenue Services, Taxpayer Services Division, PO Box 2987, Hartford CT 06104-2987

### A MESSAGE FROM COMMISSIONER PAM LAW

Your evaluation of the services provided by the Department of Revenue Services (DRS) will help us serve you better. We appreciate receiving your comments and suggestions at any time, but especially as you complete your income tax return. Please include this questionnaire with your return (**do not staple it to the return**) or mail it to the above address.

1.	Please rate your contacts w	ith DRS in the p	oast year.									
			Excellent	Good	Fair	Poor						
	DRS Web site (www.ct.gov/DRS)											
	WebFile (on DRS Web site)		if Fair or Poor:  ne 2003 taxable year:									
	Federal/State Electronic Filing											
	Recorded Tax Information (CON	IN-TAX Telephone Sys	stem)									
	Telephone Assistance from a D	ve										
	Walk-in Assistance at a DRS Of	ffice										
	Informational Publications											
	Obtaining Connecticut Tax For	g Connecticut Tax Forms  xplain your rating for any category if Fair or Poor:										
Please explain your rating for any category if Fair or Poor:												
	Other Comments:		<u> </u>									
2.	Check the form you comple	ted for the 2003	taxable vear:									
	TELEFILE CT-10			☐ CT-1040N	NR/PY	□ CT-709						
	INSTRUCTION BOOKLET	Strongly Agree	Agree	Disagr	ee	Strongly Disagree						
	Information is well organized	0	0	0		•						
	Instructions are easy to follow	0	O	0		•						
	Examples are clear	0	0	0		0						
	FORM											
	Form is easy to complete	0	0	0		O						
	Form is well designed	0	0	0		0						
	Please explain your rating for any	category if you di	sagree or strongly	disagree:								
	Please list any suggestions you ha	ve for changes to t	he 2004 Connectic	ut tax forms. in	structions.	and publications						
		vo ioi onangoo to t		at tax ronno, m	011 00110110,	and publications						
	, 33											
3.	What additional services slimportance to you.)		er in the future?  – 4 = least important)	(Rate the follow	wing in the	order of their						
3.	What additional services sl	(1 = most important -	– 4 = least important)	(Rate the follow	wing in the	order of their						
	What additional services slimportance to you.)	(1 = most important -	- 4 = least important)1 <b>Q</b>		_							

## TAXPAYER'S WORKSHEET



Refunds in 4 days!



Quick and easy!

## 2003 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AG	31 is **		And you	ı are		If CT AG	il is **		And you	ı are		If CT AG	31 is **		And yo	u are	
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$0 -	12,000	<u> </u>	AX DU	=	-	\$15.					1	\$18			l		
	12,050	0	0	0	0	15,000		19	27	0	0		18,050	83	108	0	0
12,050	12,100	0	1	0	0	15,050	15,100	19	28	0	0	18,050	18,100	84	109	0	0
-	12,150	0	1	0	0	15,100	-	20	28	0	0		18,150	93	110	0	0
	12,200	0	1	0	0	15,150	-	20	29	0	0		18,200	94	111	0	0
12,200	12,250	0	2	0	0	15,200	15,250	20	29	0	0	18,200	18,250	94	112	0	0
12,250	12,300	0	2	0	0	15,250	15,300	21	29	0	0	,	18,300	95	113	0	0
	12,350	0	2	0	0	15,300	-	21	30	0	0	-	18,350	96	114	0	0
-	12,400	0	3 3	0	0	15,350	-	22 22	30	0 0	0		18,400	97 98	115	0	0
-	12,450 12,500	0	4	0	0	15,400 15,450	-	22	31 31	0	0		18,450 18,500	99	116 117	0	0
-			•	-		· ·	-					l -				-	-
,	12,550	0	4 4	0	0	15,500		23 23	37 38	0 0	0	,	18,550	99 100	127 128	0	0
-	12,600 12,650	1	5	0	0	15,550 15,600	-	28	38	0	0		18,600 18,650	110	129	0	0
	12,700	1	5	0	0	15,650	-	29	39	0	0		18,700	111	130	0	0
	12,750	2	5	Ö	0	15,700	-	29	39	0	0		18,750	112	131	0	0
· ·	12,800	2	6	0	0	15,750	-	29	40	0	0	l -	18,800	113	132	0	0
-	12,850	2	6	0	0	15,800	-	30	40	0	0	,	18,850	114	133	0	0
,	12,900	3	7	0	0	15,850	-	30	41	Ö	0		18,900	115	134	Ö	0
12,900	12,950	3	7	0	0	15,900	15,950	31	41	0	0	18,900	18,950	116	135	0	0
12,950	13,000	4	7	0	0	15,950	16,000	31	42	0	0	18,950	19,000	117	136	0	0
	,000						,000						,000				
-	13,050	4	8	0	0	16,000		32	48	0	0	,	19,050	117	137	0	0
,	13,100	4	8 8	0	0	16,050		32	49 50	0	0	,	19,100	118	138	1	0
-	13,150 13,200	5 5	9	0	0	16,100 16,150	-	38 39	50 50	0	0	,	19,150 19,200	129 130	139 140	1	0
,	13,250	5	9	0	0	16,200	-	39	51	0	0		19,250	131	141	2	0
· ·	13,300	6	10	0	0	16,250	-	40	51	0	0	l -	19,300	132	142	2	0
-	13,350	6	10	0	0	16,300		40	52	0	0	,	19,350	133	143	2	0
	13,400	7	10	0	0	16,350	-	41	53	0	0		19,400	134	144	3	0
	13,450	7	11	0	0	16,400	-	41	53	0	0		19,450	135	145	3	0
13,450	13,500	7	11	0	0	16,450	16,500	42	54	0	0	19,450	19,500	136	146	4	0
13,500	13,550	8	11	0	0	16,500	16,550	42	61	0	0	19,500	19,550	137	147	4	0
13,550	13,600	8	12	0	0	16,550	16,600	43	62	0	0	19,550	19,600	138	148	4	0
-	13,650	8	12	0	0	16,600	-	50	62	0	0		19,650	139	149	5	0
	13,700	9	13	0	0	16,650	-	50	63	0	0	-	19,700	140	150	5	0
· ·	13,750	9	13	0	0	16,700	-	51	64	0	0	l -	19,750	141	151	5	0
	13,800	10	13	0	0	16,750		51	64	0	0	,	19,800	142	152	6	0
	13,850	10	14	0	0	16,800		52 52	65 66	0	0		19,850	143	153	6	0
	13,900 13,950	10 11	14 14	0	0	16,850 16,900	'	53 53	66 66	0	0		19,900 19,950	144 145	154 155	7 7	0
	14,000	11	15	0	0	16,950		54	67	0	0	-	20,000	146	156	7	0
	,000						,000						,000				
	14,050	11	15	0	0	17,000		54	75	0	0		20,050	147	169	8	0
	14,100	12	16	0	0	17,050		55	76	0	0		20,100	148	170	8	0
	14,150	12	16	0		17,100		62	77	0	0	-	20,150	149	171	8	0
	14,200	13	16	0	0	17,150		63	78 70	0	0	-	20,200	150	172	9	0
	14,250	13	17	0	0	17,200		64	78	0	0		20,250	151	173	9	0
-	14,300	13	17	0	0	17,250		64	79	0	0	,	20,300	152	174	10	0
	14,350 14,400	14 14	17 18	0	0	17,300 17,350		65 66	80 81	0	0		20,350 20,400	153 154	175 176	10 10	0
,	14,450	14	18	0	0	17,400		66	81	0	0	-	20,400	155	176	11	0
	14,500	15	19	0	0	17,450		67	82	0	0	20,450		156	178	11	0
	14,550	15	19	0	0	17,500		68	91	0	0		20,550	156	192	11	0
	14,600	16	19	0	0	17,550		69	92	0	0	,	20,600	157	193	12	0
	14,650	16	20	Ö	Ö	17,600		77	93	0	0		20,650	158	194	12	0
14,650	14,700	16	20	0	0	17,650		78	94	0	0		20,700	159	195	13	0
14,700	14,750	17	20	0	0	17,700	17,750	78	94	0	0	20,700	20,750	160	196	13	0
14,750	14,800	17	21	0	0	17,750	17,800	79	95	0	0	20,750	20,800	161	197	13	0
14,800	14,850	17	21	0	0	17,800		80	96	0	0	20,800	20,850	175	199	14	0
-	14,900	18	22	0	0	17,850		81	97	0	0		20,900	176	200	14	0
	14,950	18	22	0	0	17,900		81	98	0	0		20,950	177	201	14	0
	15,000	19	22	0	0	17,950		82	99	0	0	20,950	21,000	178	202	15	0
" I his	column	ı must a	lso be u	sed by a	quality	ing wid	ow(er)							Con	tinued o	n tne ne	xt page

Than Tha	,050 ,100 ,150 ,200	179 180 181	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or	Cin-l-	Married	Head of	Married	More	Less		Married	Head of	Married
21,000 21, 21,050 21, 21,100 21, 21,150 21, 21,200 21, 21,250 21, 21,300 21,	,050 ,100 ,150 ,200	180	217			man	Equal To	Single	Filing Separately	Household	Filing Jointly *	Than	Than or Equal To	Single	Filing Separately	Household	Filing Jointly *
21,050 21, 21,100 21, 21,150 21, 21,200 21, 21,250 21, 21,300 21,	,100 ,150 ,200	180	217			\$24	,000					\$27	,000				
21,100 21, 21,150 21, 21,200 21, 21,250 21, 21,300 21,	,150 ,200		411	15	0	24,000	24,050	320	384	45	0	27,000	27,050	595	676	144	23
21,150 21, 21,200 21, 21,250 21, 21,300 21,	,200	181	218	16	0	24,050	,	322	386	46	1		27,100	597	678	145	23
21,200 21, 21,250 21, 21,300 21,	·		219	16	0	24,100		324	388	46	1		27,150	600	681	146	23
21,250 21, 21,300 21,	,230	182 183	220 221	16 17	0	24,150 24,200	-	326 328	390 392	47 47	1 2	· '	27,200 27,250	602 604	683 685	147 148	24 24
21,300 21,					-		-						-				
	<i>'</i>	184	223	17	0	24,250	-	330	394	47	2		27,300	606	687	149	25
21,330 21,	-	199 200	224 225	17 18	0	24,300 24,350	-	333 335	396 398	48 48	2		27,350 27,400	608 611	690 692	150 151	25 25
21,400 21,	-	201	226	18	0	24,400	-	337	401	49	3	· '	27,450	613	694	152	26
21,450 21,	,	202	227	19	0	24,450		339	403	49	4		27,500	615	696	153	26
21,500 21,	550	203	243	19	0	24,500	24 550	341	405	58	4	27 500	27,550	624	699	166	26
21,550 21,	-	204	244	19	0	24,550	-	343	407	59	4		27,600	626	701	167	27
21,600 21,	-	205	245	20	0	24,600		345	409	59	5		27,650	629	703	168	27
21,650 21,	,700	206	247	20	0	24,650	24,700	347	411	60	5	27,650	27,700	631	705	169	28
21,700 21,	,750	208	248	20	0	24,700	24,750	350	413	60	5	27,700	27,750	633	708	170	28
21,750 21,	,800	209	249	21	0	24,750	24,800	352	415	61	6	27,750	27,800	635	710	171	28
21,800 21,	,850	224	251	21	0	24,800	24,850	354	418	61	6		27,850	637	712	172	29
21,850 21,	-	225	252	22	0	24,850		356	420	62	7		27,900	640	714	173	29
21,900 21,	·	226	253	22	0	24,900		358	422	62	7		27,950	642	717	174	29
21,950 22,		227	254	22	0	24,950		360	424	63	7		28,000	644	719	175	30
\$22,00		220	256	23	0	\$25 25.000	,000	405	474	70	g.		38.050	600	766	176	30
22,000 22, 22,050 22,	,	229 230	256 258	23 23	0	25,000 25,050	- ,	405 407	474 476	72 73	8 8		28,050 28,100	699 701	766 768	176	30 31
22,030 22, 22,100 22,	,	231	260	23	0	25,100		409	478	74	8		28,150	701	771	178	31
22,150 22,	-	232	262	24	0	25,150		411	481	74	9		28,200	705	773	179	31
22,200 22,	-	233	265	24	0	25,200		413	483	75	9		28,250	708	775	180	32
22,250 22,	,300	235	267	25	0	25,250	25,300	415	485	75	10	28,250	28,300	710	777	181	32
22,300 22,	-	251	269	25	0	25,300		418	487	76	10		28,350	712	780	182	32
22,350 22,	,400	252	271	25	0	25,350	25,400	420	489	77	10	,	28,400	714	782	183	33
22,400 22,	-	253	273	26	0	25,400	-	422	491	77	11		28,450	717	784	184	33
22,450 22,	,500	254	275	26	0	25,450	25,500	424	493	78	11	28,450	28,500	719	786	185	34
22,500 22,	·	256	277	26	0	25,500	-	426	501	88	11		28,550	721	789	186	34
22,550 22,	-	258	279	27	0	25,550		428	504	89	12		28,600	723	791	187	34
22,600 22, 22,650 22,	-	260 262	282 284	27 28	0	25,600 25,650		430 432	506 508	89 90	12 13	28,600 28,650	28,650	726 728	793 795	188 189	35 35
22,650	-	265	286	28	0	25,700		435	510	90	13		28,750	730	795 798	190	35
			288		0	25.750	•	437	512	91	13	,	ŕ		800	191	
22,750 22, 22,800 22,	,	267 269	288 290	28 29	0	25,750 25,800	- ,	437	512 514	91	13		28,800 28,850	732 735	800 802	191	36 36
22,850 22,	-	271	292	29	0	25,850		441	517	93	14	· '	28,900	737	804	193	37
22,900 22,	-	273	294	29	0	25,900	-	443	519	93	14		28,950	739	807	194	37
22,950 23,	,000	275	296	30	0	25,950	26,000	445	521	94	15	28,950	29,000	741	809	195	37
\$23,00	)0					\$26	,000					\$29	,000				
23,000 23,		277	299	30	0	26,000		496	573	105	15		29,050	789	856	195	38
23,050 23,		279	301	31	0	26,050		498	575 579	106	16 16		29,100	791	858 961	196	38
23,100   23, 23,150   23,		282 284	303 305	31 31	0	26,100 26,150		500 502	578 580	107 108	16 16	,	29,150 29,200	793 795	861 863	197 198	38 39
23,130 23, 23,200 23,		286	307	32		26,200		504	582	108	17	,	29,250	798	865	199	39
23,250 23,		288	309	32	0	26,250		506	584	109	17		29,300	800	867	200	40
23,250   23, 23,300   23,		290	311	32 32	0	26,250 26,300		508	584 586	110	17	· '	29,300 29,350	800 802	870	200	40 40
23,350 23, 23,350 23,	-	292	313	33	0	26,350		511	589	111	18		29,400	804	872	202	40
23,400 23,	-	294	316	33	0	26,400		513	591	111	18		29,450	807	874	203	41
23,450 23,	,500	296	318	34	0	26,450	26,500	515	593	112	19	29,450	29,500	809	876	204	41
23,500 23,	,550	299	320	34	0	26,500	26,550	523	602	124	19	29,500	29,550	811	879	205	41
23,550 23,	,	301	322	34	0	26,550		525	604	125	19		29,600	813	881	206	42
23,600 23,	-	303	324	35	0	26,600		527	606	126	20	,	29,650	816	883	207	42
23,650 23,		305	326	35 35	0	26,650		530	609	127	20		29,700	818	885	208	43
23,700 23,		307	328	35	0	26,700		532	611	127	20		29,750	820	888	209	43
23,750 23,	-	309	330	36	0	26,750		534	613	128	21		29,800	822	890	210	43
23,800 23,	-	311	333	36	0	26,800		536	615	129	21		29,850	825	892	211	44
23,850 23,	-	313	335	37 37	0	26,850		538 540	617 620	130	22		29,900	827 820	894 807	212	44
23,900   23, 23,950   24,	-	316 318	337 339	37 37	0	26,900 26,950		540 543	620 622	131 132	22 22		29,950 30,000	829 831	897 899	213 214	44 45
This col								J <del>4</del> 3	UZZ	IJZ		29,900	30,000			n the ne	

If CT AG	il is **	And you	ı are			If CT AG	il is **	And yo	u are			If CT AC	31 is **	And yo	u are		
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$30,	,000					\$33	,000					\$36	,000				
30,000	30,050	879	946	215	54	33,000	33,050	1149	1216	273	162	36,000	36,050	1419	1441	452	234
30,050	30,100	881	948	216	55	33,050	33,100	1151	1218	274	163	36,050	36,100	1421	1443	454	235
,	30,150	883	951	217	55		33,150	1153	1221	275	164	36,100	36,150	1423	1446	456	236
30,150		885	953	218	56	33,150	,	1155	1223	276	165	,	36,200	1425	1448	458	237
30,200	30,250	888	955	219	56	33,200	33,250	1158	1225	277	166	36,200	36,250	1428	1450	460	238
30,250	30,300	890	957	220	56	33,250	33,300	1160	1227	278	167	36,250	36,300	1430	1452	462	239
30,300	30,350	892	960	221	57	33,300	33,350	1162	1230	279	168	36,300	36,350	1432	1455	464	240
30,350	30,400	894	962	222	57	33,350	33,400	1164	1232	280	169		36,400	1434	1457	466	241
30,400		897	964	223	58	33,400		1167	1234	281	170		36,450	1437	1459	469	242
30,450	30,500	899	966	224	58	33,450	33,500	1169	1236	282	171	36,450	36,500	1439	1461	471	243
30,500	30,550	901	969	225	69	33,500	33,550	1171	1239	283	186	36,500	36,550	1441	1464	473	244
30,550		903	971	226	69	33,550		1173	1241	284	187		36,600	1443	1466	475	245
30,600		906	973	227	70	33,600		1176	1243	285	188	,	36,650	1446	1468	477	246
30,650		908	975	228	70	33,650	,	1178	1245	286	189		36,700	1448	1470	479	247
30,700	30,750	910	978	229	71	33,700	<b>33,750</b>	1180	1248	287	190	36,700	36,750	1450	1473	481	248
30,750	,	912	980	230	71	33,750	,	1182	1250	288	191		36,800	1452	1475	483	249
30,800		915	982	231	72	-	33,850	1185	1252	289	192	36,800	,	1455	1477	486	250
,	30,900	917	984	232	72	-	33,900	1187	1254	290	193	36,850	36,900	1457	1479	488	251
,	30,950	919	987	233	73		33,950	1189	1257	291	194	36,900	-	1459	1482	490	252
30,950		921	989	234	73	33,950		1191	1259	292	195		37,000	1461	1484	492	253
\$31,		060	1000	224	0.4		,000	4220	1000	240	105		7,000	1400	1400	404	254
31,000 31,050		969 971	1036 1038	234 235	84 85	34,000 34,050	- ,	1239 1241	1306 1308	316 317	195 196	,	37,050 37,100	1486 1488	1486 1488	494 496	254 255
31,100		973	1036	236	86	34,100	,	1241	1311	317	190	,	37,100 37,150	1491	1491	498	256
31,150		975	1043	237	86	34,150	,	1245	1313	319	198		37,130	1493	1493	500	257
31,200		978	1045	238	87	34,200		1248	1315	320	199		37,250	1495	1495	503	258
31,250		980	1047	239	87	34,250		1250	1317	321	200		37,300	1497	1497	505	259
31,300	,	982	1050	240	88	34,300	,	1252	1320	322	201	1 -	37,350	1500	1500	507	260
31,350		984	1052	241	89	34,350	,	1254	1322	323	202	,	37,400	1502	1502	509	261
31,400		987	1054	242	89	34,400	,	1257	1324	324	203	,	37,450	1504	1504	511	262
31,450		989	1056	243	90	34,450		1259	1326	325	204	1 -	37,500	1506	1506	513	263
31,500	31 550	991	1059	244	102	34,500	34 550	1261	1329	349	205	37 500	37,550	1509	1509	515	264
31,550	,	993	1061	245	102	34,550		1263	1331	350	206	,	37,600	1511	1511	517	265
31,600		996	1063	246	103	34,600		1266	1333	352	207		37,650	1513	1513	520	266
31,650		998	1065	247	104	34,650		1268	1335	353	208		37,700	1515	1515	522	267
31,700	31,750	1000	1068	248	104	34,700	34,750	1270	1338	354	209	37,700	37,750	1518	1518	524	268
31,750	31.800	1002	1070	249	105	34,750	34.800	1272	1340	355	210	37.750	37.800	1520	1520	526	269
31,800		1005	1072	250	106	34,800	,	1275	1342	356	211	- ,	37,850	1522	1522	528	270
31,850		1007	1074	251	106	34,850		1277	1344	357	212	37,850	37,900	1524	1524	530	271
31,900		1009	1077	252	107	34,900		1279	1347	358	213	1 -	37,950	1527	1527	532	272
31,950		1011	1079	253	108		35,000	1281	1349	359	214	37,950	38,000	1529	1529	534	273
\$32,	,000					\$35	,000				-	\$38	,000				
32,000		1059	1126	254	120	35,000		1329	1396	385	215		38,050	1531	1531	579	273
32,050		1061	1128	255	121	35,050		1331	1398	387	216		38,100	1533	1533	581	274
32,100		1063	1131	256	122	35,100		1333	1401	389	217	,	38,150	1536	1536	583	275
32,150 32,200		1065	1133 1135	257 258	123 123	35,150 35,200		1335 1338	1403 1405	391 393	218		38,200 38,250	1538 1540	1538 1540	585 588	276 277
		1068									219						
32,250		1070	1137	259	124	35,250	,	1340	1407	395	220		38,300	1542	1542	590	278
32,300 32,350		1072 1074	1140 1142	260 261	125 126	35,300 35,350		1342 1344	1410 1412	397 399	221 222	,	38,350 38,400	1545 1547	1545 1547	592 594	279 280
32,350 32,400		1074	1142	262	126	35,400	,	1344	1412	399 401	222		38,400 38,450	154 <i>1</i> 1549	1547	594 596	280 281
32,450		1077	1144	263	127	35,450		1349	1416	403	224		38,500	1551	1551	598	282
32,500		1081	1149	264	141	35,500		1351	1419	430	225		38,550	1554	1554	600	283
32,550		1083	1149	265	141	35,550		1353	1419	430	226		38,600	1556	1554	602	203 284
32,600		1086	1153	266	142	35,600	,	1356	1423	435	227		38,650	1558	1558	605	285
32,650	,	1088	1155	267	143	35,650		1358	1425	437	228		38,700	1560	1560	607	286
32,700		1090	1158	268	144	35,700		1360	1428	439	229		38,750	1563	1563	609	287
32,750		1092	1160	269	145	35,750		1362	1430	441	230		38,800	1565	1565	611	288
32,800		1095	1162	270	146	35,800		1365	1432	443	231		38,850	1567	1567	613	289
32,850		1097	1164	271	146	35,850		1367	1434	445	232		38,900	1569	1569	615	290
32,900		1099	1167	272	147	35,900		1369	1437	447	233		38,950	1572	1572	617	291
32,950		1101	1169	273	148	35,950		1371	1439	449	234		39,000	1574	1574	619	292
		must a	lso be u	sed by a	qualify	ing wid	ow(er)							Con	tinued o	n the ne	xt page

If CT AC	3I is **	And yo	u are			If CT AC	3I is **	And yo	u are			If CT AC	31 is **	And yo	ou are		
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$39	.000					\$42	.000					\$45	.000				
•	39,050	1576	1576	664	293		42,050	1711	1711	919	460	45,000		1846	1846	1216	554
39,050	-	1578	1578	666	294	42,050		1713	1713	921	461	45,050		1848	1848	1218	556
39,100		1581	1581	668	295	42,100		1716	1716	923	462	45,100	,	1851	1851	1220	558
-	39,200	1583	1583	670	296	42,150		1718	1718	925	463	45,150		1853	1853	1222	560
-	39,250	1585	1585	673	297	42,200		1720	1720	928	465	45,200	,	1855	1855	1224	562
-						· ·	-					· ·					
-	39,300	1587	1587	675	298	42,250		1722	1722	930	466	45,250	-	1857	1857	1227	564
-	39,350	1590	1590	677	299	42,300		1725	1725	932	467	45,300	,	1860	1860	1229	566
	39,400	1592	1592	679	300	42,350		1727	1727	934	469	45,350	,	1862	1862	1231	568
39,400	39,450	1594	1594	681	301	42,400	42,450	1729	1729	936	470	45,400	45,450	1864	1864	1233	571
39,450	39,500	1596	1596	683	302	42,450	42,500	1731	1731	938	471	45,450	45,500	1866	1866	1235	573
39,500	39.550	1599	1599	685	303	42,500	42.550	1734	1734	940	472	45,500	45.550	1869	1869	1252	575
-	39,600	1601	1601	687	304	42,550		1736	1736	942	474	45,550		1871	1871	1254	577
39,600		1603	1603	690	305	42,600		1738	1738	945	475	45,600		1873	1873	1256	579
	39,700	1605	1605	692	306	42,650		1740	1740	947	476	45,650	,	1875	1875	1258	581
39,700	-	1608	1608	694	307		42,750	1743	1743	949	477	45,700	-	1878	1878	1260	583
-						· ·	-					· ·					
-	39,800	1610	1610	696	308		42,800	1745	1745	951	479	45,750		1880	1880	1263	585
39,800		1612	1612	698	309	42,800		1747	1747	953	480	45,800		1882	1882	1265	588
39,850	-	1614	1614	700	310		42,900	1749	1749	955	481	45,850	-	1884	1884	1267	590
	39,950	1617	1617	702	311		42,950	1752	1752	957	483		45,950	1887	1887	1269	592
39,950	40,000	1619	1619	704	312	42,950	43,000	1754	1754	959	484	45,950	46,000	1889	1889	1272	594
\$40	,000					\$43	,000					\$46	,000				
40,000	40,050	1621	1621	749	337	43,000	43,050	1756	1756	1004	485	46,000	46,050	1891	1891	1333	596
40,050	40,100	1623	1623	751	338	43,050	43,100	1758	1758	1006	486	46,050	46,100	1893	1893	1335	598
-	40,150	1626	1626	753	339	43,100	43,150	1761	1761	1008	488	46,100	-	1896	1896	1338	600
-	40,200	1628	1628	755	340		43,200	1763	1763	1010	489	46,150		1898	1898	1340	602
-	40,250	1630	1630	758	341	43,200		1765	1765	1013	490	46,200		1900	1900	1342	605
-						· ·	-					· ·	•				
,	40,300	1632	1632	760	342		43,300	1767	1767	1015	492	46,250	-	1902	1902	1344	607
	40,350	1635	1635	762	343	43,300		1770	1770	1017	493		46,350	1905	1905	1347	609
	40,400	1637	1637	764	344		43,400	1772	1772	1019	494	46,350		1907	1907	1349	611
-	40,450	1639	1639	766	345	43,400		1774	1774	1021	495	46,400	-	1909	1909	1351	613
40,450	40,500	1641	1641	768	346	43,450	43,500	1776	1776	1023	497	46,450	46,500	1911	1911	1353	615
40,500	40,550	1644	1644	770	372	43,500	43,550	1779	1779	1025	498	46,500	46,550	1914	1914	1356	617
	40,600	1646	1646	772	373	43,550		1781	1781	1027	499	46,550	,	1916	1916	1358	619
-	40,650	1648	1648	775	374	43,600		1783	1783	1030	500	46,600		1918	1918	1360	622
-	40,700	1650	1650	777	375	43,650		1785	1785	1032	502	46,650	,	1920	1920	1362	624
40,700		1653	1653	779	376	43,700		1788	1788	1034	503	46,700	-	1923	1923	1365	626
-						· ·	-					· ·					
	40,800	1655	1655	781 782	377	43,750		1790	1790	1036	504	46,750	,	1925	1925	1367	628
-	40,850	1657	1657	783	379		43,850	1792	1792	1038	506	46,800		1927	1927	1369	630
-	40,900	1659	1659	785 787	380	43,850		1794	1794	1040	507		46,900	1929	1929	1371	632
40,900		1662	1662	787 780	381	43,900		1797	1797	1042	508		46,950	1932	1932	1374	634
	41,000	1664	1664	789	382		44,000	1799	1799	1044	509		47,000	1934	1934	1376	636
	,000						,000		10				,000			,,	
-	41,050	1666	1666	834	409		44,050	1801	1801	1102		47,000		1936	1936	1423	639
41,050		1668	1668	836	410	44,050		1803	1803	1104	513	47,050		1938	1938	1425	641
,	41,150	1671	1671	838	411	44,100		1806	1806	1106	515	47,100		1941	1941	1428	643
41,150	,	1673	1673	840	412	44,150		1808	1808	1108	517		47,200	1943	1943	1430	645
41,200	41,250	1675	1675	843	413	44,200	44,250	1810	1810	1110	520	47,200	47,250	1945	1945	1432	647
41,250	41,300	1677	1677	845	415	44,250	44,300	1812	1812	1113	522	47,250	47,300	1947	1947	1434	649
41,300	,	1680	1680	847	416	44,300	,	1815	1815	1115	524		47,350	1950	1950	1437	651
41,350		1682	1682	849	417	44,350		1817	1817	1117	526		47,400	1952	1952	1439	653
41,400		1684	1684	851	418	44,400		1819	1819	1119	528		47,450	1954	1954	1441	656
41,450		1686	1686	853	419	44,450		1821	1821	1121	530		47,500	1956	1956	1443	658
	41,550	1689	1689	855	447	44,500		1824	1824	1136	532		47,550	1959	1959	1446	660
41,550		1691	1691	857	448	44,550		1826	1826	1139	534	,	47,600	1961	1961	1448	662
41,600	,	1693	1693	860	449	44,600		1828	1828	1141	537		47,650	1963	1963	1450	664
41,650		1695	1695	862	451	44,650		1830	1830	1143	539		47,700	1965	1965	1452	666
41,700	41,750	1698	1698	864	452	44,700	44,750	1833	1833	1145	541	47,700	47,750	1968	1968	1455	668
41,750	41.800	1700	1700	866	453	44.750	44,800	1835	1835	1147	543	47.750	47,800	1970	1970	1457	670
	41,850	1702	1702	868	455	44,800		1837	1837	1149	545	47,800		1972	1972	1459	673
-	41,900	1702	1702	870	456	44,850		1839	1839	1152	547		47,900	1974	1974	1461	675
-	41,950	1704	1704	872	457		44,950	1842	1842	1154	549		47,950	1977	1977	1464	677
-	42,000	1707	1707	874	458		45,000	1844	1844	1154	551	47,950		1977	1977	1466	679
								1044	1044	1100	JUI	+≀,950	+0,000				
" I his	column	must a	uso be u	sed by a	quality	ing wid	iow(er)							Con	tinued c	n the ne	xt page

			ı are			If CT AG	il is **	And yo	u are		•	If CT AC	31 is **	And yo	u are		
	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$48,0	000					\$51	,000		1			\$54	,000		1		
48,000 4	48,050	1981	2003	1513	724	51,000	51,050	2187	2281	1783	1013	54,000	54,050	2476	2501	2053	1306
48,050 4		1983	2005	1515	726	51,050	,	2189	2283	1785	1015	,	54,100	2479	2504	2055	1308
48,100 4		1986	2008	1518	728	51,100	,	2191	2286	1788	1018	,	54,150	2481	2506	2058	1311
48,150  4 48,200  4	,	1988 1990	2010 2012	1520 1522	730 732	51,150 51,200	,	2194 2196	2288 2290	1790 1792	1020 1022	· '	54,200 54,250	2484 2486	2509 2511	2060 2062	1313 1315
-	-											-	-				
48,250 4	,	1992	2015	1524	734	51,250		2198	2293	1794	1024	· '	54,300	2489	2514	2064	1317
48,300  4 48,350  4		1995 1997	2017 2019	1527 1529	736 738	51,300 51,350		2201 2203	2295 2298	1797 1799	1026 1029	,	54,350 54,400	2491 2494	2516 2519	2067 2069	1320 1322
48,400  4		1999	2019	1531	741	51,400		2205	2300	1801	1023	,	54,450	2496	2521	2003	1324
48,450		2001	2024	1533	743	51,450		2208	2303	1803	1033	,	54,500	2499	2524	2073	1326
48,500 4	-	2004	2048	1536	745	51,500		2234	2329	1806	1047	-	54,550	2526	2526	2076	1329
48,550 4		2004	2050	1538	747	51,550		2236	2331	1808	1049	,	54,600	2529	2529	2078	1331
48,600		2008	2053	1540	749	51,600		2238	2334	1810	1051		54,650	2531	2531	2080	1333
48,650 4	48,700	2010	2055	1542	751	51,650	51,700	2241	2336	1812	1054	54,650	54,700	2534	2534	2082	1335
48,700 4	48,750	2013	2057	1545	753	51,700	51,750	2243	2339	1815	1056	54,700	54,750	2536	2536	2085	1338
48,750 4	48,800	2015	2060	1547	755	51,750	51,800	2245	2341	1817	1058	54,750	54,800	2539	2539	2087	1340
48,800 4	48,850	2017	2062	1549	758	51,800		2248	2343	1819	1060	54,800	54,850	2541	2541	2089	1342
48,850 4	,	2019	2064	1551	760	51,850		2250	2346	1821	1062	· '	54,900	2544	2544	2091	1344
48,900 4	,	2022	2067	1554	762	51,900	- ,	2252	2348	1824	1065	,	54,950	2546	2546	2094	1347
48,950 4		2024	2069	1556	764	51,950		2255	2351	1826	1067		55,000	2549	2549	2096	1349
\$49,0 49.000 4		2026	2094	1603	809	\$52 52.000	,000	2281	2377	1873	1126		5,000	2551	2551	2143	1396
49,000	- ,	2028	2094	1605	811	52,000 52,050	- ,	2284	2380	1875	1128	,	55,050 55,100	2554	2554	2145	1398
49,100 4	- ,	2020	2098	1608	813	52,100	,	2286	2382	1878	1131	,	55,150	2556	2556	2148	1401
49,150 4	,	2033	2101	1610	815	52,150	,	2288	2385	1880	1133	,	55,200	2559	2559	2150	1403
49,200 4	49,250	2035	2103	1612	817	52,200	52,250	2291	2387	1882	1135	55,200	55,250	2561	2561	2152	1405
49,250 4	49.300	2037	2105	1614	819	52,250	52.300	2293	2390	1884	1137	55.250	55,300	2564	2564	2154	1407
•	49,350	2040	2108	1617	821	52,300	,	2295	2392	1887	1140	· '	55,350	2566	2566	2157	1410
49,350 4	49,400	2042	2110	1619	823	52,350	52,400	2298	2395	1889	1142	55,350	55,400	2569	2569	2159	1412
49,400 4	49,450	2044	2112	1621	826	52,400	52,450	2300	2397	1891	1144	55,400	55,450	2571	2571	2161	1414
49,450	49,500	2046	2115	1623	828	52,450	52,500	2303	2400	1893	1146	55,450	55,500	2574	2574	2163	1416
49,500 4	49,550	2049	2140	1626	830	52,500	52,550	2329	2426	1896	1149	55,500	55,550	2576	2576	2166	1419
49,550 4		2051	2142	1628	832	52,550		2332	2429	1898	1151		55,600	2579	2579	2168	1421
49,600 4		2053	2144	1630	834	52,600		2334	2431	1900	1153	,	55,650	2581	2581	2170	1423
49,650  4 49,700  4		2055 2058	2147 2149	1632 1635	836 838	52,650 52,700		2336 2339	2434 2436	1902 1905	1155 1158	-	55,700 55,750	2584 2586	2584 2586	2172 2175	1425 1428
-	-											-	-				
49,750  4 49,800  4		2060 2062	2151 2154	1637 1639	840 843	52,750 52,800	,	2341 2344	2439 2441	1907 1909	1160 1162	,	55,800 55,850	2589 2591	2589 2591	2177 2179	1430 1432
49,850		2064	2154	1641	845	52,850	,	2344	2444	1909	1164		55,900	2594	2594	2179	1434
49,900		2067	2158	1644	847	52,900		2348	2446	1914	1167	-	55,950	2596	2596	2184	1437
49,950		2069	2161	1646	849		53,000	2351	2449	1916	1169	55,950	56,000	2599	2599	2186	1439
\$50,0	000					\$53	,000					\$56	,000				
50,000 5		2094	2186	1693	904	53,000		2378	2451	1963	1216		56,050	2601	2601	2233	1486
50,050 5		2096	2189	1695		53,050		2380	2454	1965	1218		56,100	2604	2604	2235	1488
50,100 5		2099	2191	1698	908	53,100		2383	2456	1968	1221		56,150	2606	2606	2238	1491
50,150   5 50,200   5		2101 2103	2193 2196	1700 1702	911 913	53,150 53,200		2385 2387	2459 2461	1970 1972	1223 1225		56,200 56,250	2609 2611	2609 2611	2240 2242	1493 1495
50,250   5 50,300   5		2106 2108	2198 2200	1704 1707	915 017	53,250 53,300		2390 2392	2464 2466	1974 1977	1227		56,300 56,350	2614 2616	2614 2616	2244 2247	1497 1500
50,300		2110	2200	1707	917 919	53,300 53,350		2392	2469	1977	1230 1232	,	56,400	2619	2619	2247	1500
50,330		2112	2205	1711	921	53,400		2397	2471	1981	1234		56,450	2621	2621	2251	1502
50,450		2115	2208	1713	923	53,450	,	2400	2474	1983	1236		56,500	2624	2624	2253	1506
50,500 5	50,550	2140	2233	1716	936	53,500	53,550	2427	2476	1986	1239	56,500	56,550	2626	2626	2256	1509
50,550		2142	2236	1718	939	53,550	,	2429	2479	1988	1241		56,600	2629	2629	2258	1511
50,600 5	50,650	2145	2238	1720		53,600	,	2432	2481	1990	1243	,	56,650	2631	2631	2260	1513
50,650 5		2147	2240	1722	943	53,650	,	2434	2484	1992	1245	,	56,700	2634	2634	2262	1515
50,700		2149	2243	1725	945	53,700		2437	2486	1995	1248		56,750	2636	2636	2265	1518
50,750 5		2152	2245	1727	947	53,750		2439	2489	1997	1250		56,800	2639	2639	2267	1520
50,800 5		2154	2248	1729		53,800		2441	2491	1999	1252		56,850	2641	2641	2269	1522
50,850 5		2156	2250	1731	952	53,850		2444	2494	2001	1254		56,900	2644	2644	2271	1524
50,900    5 50,950    5		2159 2161	2252 2255	1734 1736	954 956	53,900 53,950		2446 2449	2496 2499	2004 2006	1257 1259		56,950 57,000	2646 2649	2646 2649	2274 2276	1527 1529
JU,33U 3						ing wid		<u> </u>	<u> </u>	2000	1203	190,990	31,000		tinued o		

More Than or Single Filing Household Filing Than Than or Single Filing Household Filing Than Than Than Than Than Than Than Than	If CT AG	3I is **	And yo	u are			If CT AC	3l is **	And yo	u are			If CT AC	31 is **	And yo	ou are		
57,000 p. 690		Than or	Single	Filing		Filing		Than or	Single	Filing		Filing		Than or	Single	Filing	Household	Married Filing Jointly *
57,760 57,100   2654   2654   2280   1787   40,050   61,010   2665   2665   2665   2615   2715   277,100 57,200   2655   2655   2655   2655   2655   2715   277,000 57,200   2655   2655   2625   2715   277,000 57,200   2655   2655   2625   2715   277,000 57,200   2661	\$57	.000					\$60	,000					\$63	.000				
57,700 57,750 57,800	57,000	57,050	2651	2651	2278	1576	60,000	60,050	2801	2801	2413	1846	63,000	63,050	2951	2951	2548	2116
57,196 57,200 6899 2691 2691 2692 1798 2690 60,250 3198 2690 2620 1799 2691 2691 2595 2125 57,269 57,300 57,300 57,300 2694 2694 2692 1799 2690 60,350 3194 2814 224 1857 33,250 63,300 2994 2996 2692 2797 27700 57,300 57	57,050	57,100	2654	2654	2280	1578	60,050	60,100	2804	2804	2415	1848	63,050	63,100	2954	2954	2550	2118
57,769 57,209 6,209 2659 2659 265 265 272,000 6,209 260 260 260 260 261 261 2657 272,000 57,300 57,300 57,300 57,300 57,300 57,300 57,300 57,300 57,300 57,300 57,300 57,300 57,300 57,300 57,400 2666 2666 2662 2672 273,000 57,300 57,400 2666 2666 2662 2672 273,000 57,300 57,400 2674 2674 2674 2674 2674 2674 2674 2674	57,100	57,150	2656	2656	2283	1581	60,100	60,150	2806	2806	2418	1851	63,100	63,150	2956	2956	2553	2121
57,700 57,800			2659	2659	2285	1583	-	-	2809	2809	2420	1853			2959	2959	2555	2123
57.7200 57.7300							-	-										
57,300 57,300 57,300 6286 2889 2889 2889 2284 1592 60,300	-	-					-						·	-				
57,7366 57,460							-	-										
57,400 57																		
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57,556 57,600   2879   2979   2930   1901   60,550   60,600   2829   2829   2438   1871   63,550   63,600   2879   2979   2573   2414   57,760   75	57,450	57,500	2674	2674	2298	1596	60,450	60,500	2824	2824	2433	1866	63,450	63,500	2974	2974	2568	2136
57,600 57,650 2881 2881 2305 1903 60,650 60,550 2831 2331 2440 1873 63,600 63,650 2881 2875 2145 57,700 57,650 57,750 2886 2884 2884 2377 2145 57,700 57,750 2886 2889 2889 2889 2810 1908 60,750 60,750 2834 2834 242 1875 63,700 63,750 2886 2896 2897 2145 277 2145 277 2145 277 2145 2887 2889 2889 2889 2812 212 1810 60,750 60,850 2839 2839 2839 2832 212 1810 60,850 60,850 60,850 2839 2839 2832 212 1810 60,850 60,850 60,850 2831 2810 2810 2814 2441 2449 1882 63,800 63,850 2831 2832 215 60,850 60,85	57,500	57,550	2676	2676	2301	1599	60,500	60,550	2826	2826	2436	1869	63,500	63,550	2976	2976	2571	2139
57,566 57,700   2884   2884   2307   1905   60,580   60,700   2834   2834   2445   1875   63,550   63,700   2886   2886   2886   2886   2886   2487   2445   8757   2457   2458	57,550	57,600	2679	2679	2303	1601	60,550	60,600	2829	2829	2438	1871	63,550	63,600	2979	2979	2573	2141
57,706 5,750 2889 2889 2896 2310 1608 6,700 6,756 2386 2386 2445 1878 6,376 6,3,750 2886 2896 2896 2590 2448 67,750 5,780 5,780 5,780 2889 2889 2412 1510 6,075 6,080 2389 2389 24247 1882 6,7780 5,780 2889 2889 2412 1512 6,080 6,085 241 241 242 1882 6,080 3,785 6,3,800 3,855 2881 2911 2911 2912 2912 2913 2913 2913 291	57,600	57,650	2681	2681	2305	1603	60,600	60,650	2831	2831	2440	1873	63,600	63,650	2981	2981	2575	2143
\$\$7,760 \$7,800 \$289 \$289 \$211 \$214 \$1610 \$0,800 \$0,850 \$2341 \$2441 \$2441 \$1820 \$3,800 \$3,850 \$2891 \$2891 \$2582 \$2150 \$7,805 \$7,805 \$2,900 \$2892 \$2892 \$2314 \$1617 \$0,900 \$0,850 \$2341 \$2441 \$2441 \$1820 \$3,800 \$3,850 \$2891 \$2891 \$2891 \$2582 \$2150 \$7,805 \$7,805 \$2,900 \$2892 \$2899 \$2892 \$2314 \$1617 \$0,900 \$0,850 \$2441 \$2441 \$2441 \$1820 \$3,800 \$3,850 \$2891 \$2891 \$2891 \$2582 \$2157 \$7,805 \$3,000 \$2898 \$2899 \$2314 \$1617 \$0,900 \$0,850 \$2440 \$2444 \$2451 \$1824 \$63,850 \$63,800 \$2895 \$2899 \$2895 \$2895 \$2157 \$7,805 \$3,000 \$2899 \$2899 \$2892 \$2891 \$2157 \$7,805 \$3,000 \$2890 \$2899 \$2892 \$2891 \$2157 \$7,805 \$3,000 \$2890 \$2899 \$2890 \$2802 \$2811 \$2159 \$5,850 \$2800 \$2700 \$2701 \$2701 \$2323 \$1668 \$61,000 \$61,050 \$2651 \$2851 \$2458 \$1895 \$64,000 \$44,050 \$3,001 \$3001 \$2591 \$2291 \$2891 \$	57,650	57,700	2684	2684	2307	1605	60,650	60,700	2834	2834	2442	1875	63,650	63,700	2984	2984	2577	2145
57,800 57,850 2991 2991 2991 2991 2991 2991 2991 299	57,700	57,750	2686	2686	2310	1608	60,700	60,750	2836	2836	2445	1878	63,700	63,750	2986	2986	2580	2148
57,800 57,850 2991 2991 2991 2991 2991 2991 2991 299	57 750	57 200	2680	2680	2212	1610	60.750	60 800	2830	2830	2//7	1890	63 750	63 800	2080	2020	2522	2150
57.856 57.900 579.00   2994   2994   2914   2914   61,950   60,900   2944   2944   2451   1884   63,850   63,950   2964   2994   2996   2599   2595   2557   57.595   58,000   2999   2999   2291   2159   55.58,000   2995   2999   2999   2599   2591   2159   2558   2050   2701   2711   2711   2322   1666   61,000   61,050   2646   2454   2455   1889   63,950   64,000   2999   2999   2599   2591   2159   2588   258							-	-										
57,905 58,000 2899 2899 2891 1617 60,905 61,905 2486 2489 2454 1887 63,906 63,956 9286 2996 2591 2157 558,000 2899 2899 2591 1759 558,000 2899 2899 2591 2159 558,000 2899 2899 2591 2159 558,000 2899 2899 2591 2159 558,000 2899 2899 2591 2159 558,000 2899 2899 2591 2159 2588 288,000 2899 2899 2591 2159 2588 288,000 2899 2899 2591 2159 288,000 2899 2899 2591 2159 288,000 2899 2899 2591 2159 288,000 2899 2899 2591 2159 288,000 2899 2899 2591 2159 2488 288,000 2899 2899 2591 2159 2159 2159 2159 2159 2159 21	•	-					-	-										
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83,000         58,000         2701         2701         2232         1666         61,000         61,000         2851         2851         2856         1938         64,000         64,000         3001         3001         2593         2208                    88,100              58,150              2706              2728              2709              2208              1671              61,100              61,100              285              286              248              141              61,100              61,100              61,100              61,100              61,100              61,100              61,200              285              2869              2481              1945              64,200              300              300              200              2215                 58,250              2711              2711              2714              2734              2734              2715              2716              2718              2334              1877              61,250              61,300              2861              2861              2487              1945              64,200              300              3011              3011              200              221                 58,250               28,750              28,70              2714			2033	2033	ZUZ I	פוטו			2043	2043	<b>4400</b>	1003			2333	2333		<u> </u>
88.80 0         58.100 b         2704 b         2704 b         225 b         1688 b         61.000 b         2854 b         2854 b         2866 b         2486 b         1984 b         64.000 b         3004 b         3004 b         2000 b         2208 b         2218 b         2858 b         2211 b         2204 b         2208 b         2211 b         2208 b         2211 b         2214 b         2214 b         2215 b         2215 b         2215 b         2215 b         2215 b         2215 b         2217 b         2218 b         2			0704	0704	0000	4000			0054	0054	0.450	4000			0004	0004	0500	0000
83.100 58.150 2706 2706 2238 1671 61.100 61.150 2856 2866 2463 1941 64.100 64.150 3006 2989 2201 2318 88.150 58.200 2709 2709 2330 1675 61.200 2861 2801 2861 2467 1945 64.200 3093 3009 3009 2800 2213 58.200 58.250 2711 2711 2732 1875 61.200 61.250 2861 2861 2467 1945 64.200 64.250 3011 3011 2802 2215 58.250 53.000 2714 2714 2332 1675 61.200 61.350 2866 2866 2472 1950 64.300 64.350 3016 3016 2007 2220 288.350 58.400 2719 2719 2339 1682 61.350 61.300 2864 2860 2472 1950 64.300 64.350 3016 3016 2007 2220 288.350 58.400 2719 2719 2339 1682 61.350 61.400 2869 2869 2474 1952 64.350 64.400 3019 3019 2809 2222 58.450 58.400 2721 2721 2341 1864 61.400 61.450 2871 2871 2871 2476 1954 64.300 64.350 3014 3011 2802 2225 58.500 2724 2724 2343 1868 61.450 61.500 61.500 2874 2874 2478 1956 64.450 64.500 3024 3024 2613 2226 58.500 58.550 2726 2729 2348 1689 161.500 61.500 2879 2879 2879 2483 1961 58.550 58.550 2726 2729 2348 1691 61.500 61.650 2878 2879 2879 2483 1961 64.550 64.600 3029 3029 3029 2028 2885 85.500 58.650 2731 2731 2352 1869 61.700 61.750 2886 2886 2890 2474 1959 64.500 64.550 3036 3036 2625 2238 58.750 58.750 2736 2734 2352 1869 61.700 61.750 2886 2886 2490 1968 64.750 64.500 3031 3031 2620 2233 58.500 58.750 2734 2734 2352 1869 61.700 61.750 2886 2886 2490 1968 64.750 64.750 3036 3036 2625 2238 58.750 58.900 2749 2749 2366 1779 61.950 61.850 2900 2899 2899 2501 1979 64.850 64.850 3031 3031 2620 2233 58.850 58.900 2749 2749 2366 1779 61.950 62.000 2899 2899 2501 1979 64.850 64.800 3039 3039 2627 2240 58.850 59.900 2749 2749 2366 1779 61.950 62.000 2899 2899 2501 1979 64.500 65.500 3051 3051 2633 2244 2244 2244 2244 2244 2341 2359 1770 61.800 62.500 2891 2891 2891 2891 2891 2891 2891 2891	•	-					-	-					. ,	- ,				
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83.30         53.50         2716         2716         2717         2719         2339         1 680         61.300         61.350         2866         2866         2472         1950         64.300         64.350         3016         2007         2220           58.400         58.450         2721         2721         2341         1682         61.500         61.450         2871         2871         2476         1954         64.400         64.450         3021         3021         2611         2226           58.500         58.500         2756         2726         2248         1689         61.500         61.550         61.500         2876         2876         2481         1896         64.450         64.500         3024         3024         2261         2228           88.500         58.500         2731         2731         2350         1689         61.500         2876         2876         2876         2481         1896         64.550         64.600         3024         2821         2831         2881         2881         2881         2881         2881         2881         2881         2881         2881         2881         2881         2881         2881         2881         2881<	58,200	58,250	2/11	2/11	2332	16/5	61,200	61,250	2861	2861	2467	1945	64,200	64,250	3011	3011	2602	2215
\$\frac{8}{3}.50\$\$ \frac{8}{4}.00\$\$  \text{2}{1} \text{2}{1} \text{2}{2} \text{3}{2} \text{1}{1} \text{2}{2} \text{2}{2} \text{2}{2} \text{2}{2} \text{2}{2} \text{2}{2} \text{2}{2} \text{2}  \text{2} \text{2} \text{2}  \text{2}  \text{2}  \text{2}   \text{2}    \text{2}  \qq    \qq  \qq \qq \qq \qq \qq \qq \qq \qq \qq \q	58,250	58,300	2714	2714	2334	1677	61,250	61,300	2864	2864	2469	1947	64,250	64,300	3014	3014	2604	2217
88,400         58,450         2721         2721         2241         1686         61,400         61,450         2871         2871         2476         1956         64,400         64,450         3021         3021         2012         2211         2226           88,500         58,500         2726         2246         1889         61,500         61,500         2876         2876         2481         1959         64,500         64,500         3024         3024         2228           88,500         58,600         2731         2731         2350         1693         61,600         61,650         2876         2876         2481         1981         64,500         64,550         3029         3029         2616         2229           88,600         58,500         2734         2734         2350         1693         61,600         61,650         2881         2881         2481         1985         64,600         64,600         64,700         3034         3031         2622         2235           88,700         58,870         2786         2736         2736         2737         2737         1700         61,700         61,800         2889         2889         2489         1976         <	58,300	58,350	2716	2716	2337	1680	61,300	61,350	2866	2866	2472	1950	64,300	64,350	3016	3016	2607	2220
\$8,450 \$8,500 \$2726 \$2726 \$2726 \$234 \$1686 \$61,450 \$61,550 \$2876 \$2876 \$2876 \$2878 \$1955 \$64,450 \$64,500 \$3024 \$3024 \$2613 \$2226\$\$85,500 \$8,650 \$2728 \$2734 \$2731 \$2350 \$1693 \$61,600 \$61,550 \$2876 \$2879 \$2481 \$1959 \$64,500 \$64,500 \$3026 \$3026 \$2616 \$2229\$\$85,500 \$8,650 \$2734 \$2734 \$2352 \$1693 \$61,600 \$61,650 \$2891 \$2891 \$2481 \$1959 \$64,650 \$64,600 \$3029 \$3029 \$3029 \$2618 \$2231\$\$86,600 \$8,650 \$2734 \$2734 \$2352 \$1693 \$61,600 \$61,650 \$2881 \$2881 \$2485 \$1963 \$64,600 \$64,650 \$3031 \$3031 \$2620 \$2233\$\$87,000 \$8,650 \$2736 \$2736 \$2355 \$1698 \$61,700 \$61,750 \$2886 \$2886 \$2490 \$1988 \$64,700 \$64,750 \$3036 \$3036 \$2625 \$2238\$\$88,800 \$2739 \$2739 \$2373 \$700 \$61,850 \$2891 \$2891 \$2891 \$2891 \$2919 \$1970 \$64,850 \$64,800 \$3039 \$3039 \$2627 \$2240\$\$88,800 \$28,800 \$2744 \$2341 \$1704 \$61,850 \$61,900 \$2894 \$2894 \$2496 \$1972 \$64,800 \$64,850 \$3041 \$3041 \$2629 \$2242\$\$88,800 \$8,850 \$28,900 \$2744 \$2741 \$2369 \$1704 \$61,950 \$61,950 \$2894 \$2894 \$2496 \$1977 \$64,800 \$64,900 \$3044 \$3044 \$2631 \$2244\$\$8,900 \$8,950 \$2746 \$2746 \$2364 \$1707 \$61,950 \$61,950 \$2899 \$2899 \$2501 \$1979 \$64,900 \$3049 \$3049 \$2636 \$2349\$\$\$91,000 \$2754 \$2751 \$2751 \$2388 \$1761 \$62,000 \$2909 \$2909 \$2909 \$2501 \$1979 \$64,900 \$3049 \$3051 \$2638 \$2249\$\$\$91,000 \$2759 \$2759 \$2759 \$2759 \$2751 \$2751 \$286 \$2373 \$1761 \$62,100 \$62,150 \$2906 \$2906 \$2508 \$2031 \$65,100 \$3054 \$3056 \$2640 \$2393\$\$\$93,000 \$2769 \$2759 \$2759 \$2759 \$2759 \$2759 \$2750 \$2375 \$1763 \$62,150 \$2910 \$2911 \$2911 \$2512 \$203 \$65,200 \$3059 \$3059 \$2645 \$2331 \$89,500 \$9,500 \$2769 \$2759 \$2759 \$2759 \$2751 \$2751 \$286 \$2300 \$2914 \$2914 \$2514 \$207 \$65,500 \$3061 \$3061 \$3051 \$2638 \$2296\$\$\$93,000 \$2769 \$2769 \$2759 \$2759 \$2759 \$2759 \$2759 \$2750 \$2330 \$2760 \$2760 \$2914 \$2914 \$2514 \$207 \$65,500 \$3071 \$3071 \$2638 \$2296\$\$\$93,000 \$2769 \$2774 \$2774 \$2388 \$1776 \$62,600 \$2929 \$2929 \$2528 \$2511 \$2046 \$65,500 \$3071 \$3071 \$2658 \$2315\$\$93,000 \$2769 \$2789 \$2799 \$2375 \$1765 \$62,000 \$2929 \$2929 \$2528 \$2511 \$2046 \$65,500 \$3071 \$3071 \$2658 \$2314 \$2935 \$2930 \$2930 \$2930 \$2570 \$2050 \$65,000 \$3071 \$3071 \$2658 \$2333\$\$93,000 \$2774 \$2774 \$2388 \$1776 \$62,600 \$62,600 \$2	58,350	58,400	2719	2719	2339	1682	61,350	61,400	2869	2869	2474	1952	64,350	64,400	3019	3019	2609	2222
88,500         58,550         2726         2726         2346         1689         61,500         61,550         2876         2876         2881         1959         64,500         64,550         3026         3026         2616         2229           88,500         58,650         2731         2731         2350         1693         61,600         61,600         2879         2879         2483         1961         64,550         64,650         3026         3026         2261         2231           88,600         58,650         2734         2734         2734         2352         1685         61,600         61,700         2884         2881         2481         1965         64,650         64,750         3034         2022         2235           88,700         58,750         2736         2736         2357         1700         61,750         61,800         2888         2889         2492         1970         64,850         64,750         3036         3036         2625         2238           88,800         28,850         2741         2741         2744         2361         1770         61,850         2889         28891         2891         1977         64,800         64,850	58,400	58,450	2721	2721	2341	1684	61,400	61,450	2871	2871	2476	1954	64,400	64,450	3021	3021	2611	2224
\$8,550	58,450	58,500	2724	2724	2343	1686	61,450	61,500	2874	2874	2478	1956	64,450	64,500	3024	3024	2613	2226
\$8,550	58 500	58 550	2726	2726	23/16	1680	61 500	61 550	2876	2876	2/181	1050	64 500	64 550	3026	3026	2616	2220
58,600         88,650         2731         2731         2330         1693         61,600         61,650         2881         2881         2485         1963         64,600         64,650         3031         3031         2602         2233           58,700         58,750         2736         2736         2355         1698         61,700         61,750         2886         2886         2490         1986         64,700         64,750         3034         3034         2622         2238           58,800         2739         2739         2357         1700         61,750         61,800         2889         2889         2492         1970         64,750         64,800         3039         3039         2627         2240           58,800         58,950         2746         2746         2361         1707         61,800         61,850         2889         2891         2891         2494         1972         64,800         64,850         3041         3044         2631         2244           58,950         2746         2746         2364         1707         61,950         2896         2896         2499         1977         64,950         65,000         3044         2431         2							-	-										
\$8,656							-	-										
58,700         58,750         2736         2736         2355         1698         61,700         61,750         2886         2486         2490         1968         64,700         64,750         3036         2625         2238           58,800         2739         2739         2357         1700         61,750         61,800         2889         2889         2482         1970         64,750         3036         3039         2039         2242           58,850         58,900         2744         2741         2361         1704         61,800         61,850         2891         2891         2494         1972         64,800         64,950         3041         3041         2629         2242           58,850         58,900         2746         2746         2364         1707         61,950         61,950         2896         2896         2499         1977         64,950         64,950         3046         3046         2634         2249           58,950         750         2751         2756         1776         61,950         62,000         2899         2501         1977         64,950         63,000         3041         3041         2638         2249           59,00							-	-										
\$8,750 \$8,800 \$2739 \$2739 \$2357 \$1700 \$61,850 \$61,800 \$2889 \$2889 \$2492 \$1970 \$64,750 \$64,800 \$3039 \$3039 \$2627 \$2240 \$88,800 \$88,850 \$2741 \$2741 \$2359 \$1702 \$61,800 \$61,850 \$2891 \$2891 \$2494 \$1972 \$64,800 \$64,850 \$3041 \$3041 \$2629 \$2242 \$88,850 \$8,950 \$2746 \$2746 \$2364 \$1707 \$61,900 \$61,950 \$2896 \$2896 \$2499 \$1977 \$64,900 \$64,950 \$3046 \$3044 \$2634 \$2247 \$88,950 \$59,000 \$2749 \$2749 \$2366 \$1709 \$61,950 \$62,000 \$2899 \$2899 \$2501 \$1979 \$64,950 \$65,000 \$3049 \$3049 \$2636 \$2249 \$\$59,000 \$59,050 \$2751 \$2751 \$2368 \$1709 \$61,950 \$62,000 \$2899 \$2899 \$2501 \$1979 \$64,950 \$65,000 \$3049 \$3049 \$2636 \$2249 \$\$59,000 \$2759 \$2751 \$2751 \$2368 \$1756 \$62,000 \$62,050 \$2901 \$2901 \$2503 \$2026 \$65,000 \$65,050 \$3051 \$3051 \$2638 \$2296 \$99,000 \$9,050 \$2756 \$2756 \$2756 \$2373 \$1761 \$62,100 \$62,150 \$2906 \$2906 \$2508 \$2031 \$65,100 \$65,150 \$3056 \$3056 \$2643 \$2301 \$69,150 \$2950 \$2							-	-										
58,800         58,850         2741         2741         2359         1702         61,800         61,850         2891         2891         2494         1972         64,800         64,850         3041         3041         2629         2242           58,950         58,950         2744         2744         2361         1707         61,950         2896         2896         2499         1977         64,950         64,950         304         3044         2631         2244           58,950         59,000         2749         2749         2366         1709         61,950         2896         2896         2499         1977         64,900         64,950         304         3046         266         2249           \$59,00         59,050         2751         2751         2368         1756         62,000         62,050         2901         2901         2503         2026         65,000         50,500         3051         3051         3638         2296           59,000         59,550         2756         2756         2373         1761         62,050         2901         2901         2503         2026         65,050         65,150         3051         3051         3051         2638	-	-											·	-				
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58,900         58,900         2746         2746         2364         1707         61,900         61,950         2896         2896         2899         2501         1977         64,900         64,950         3046         3046         2634         2247           58,950         59,000         2749         2749         2368         1709         61,950         62,000         2899         2899         2501         1979         64,900         64,950         63,000         3049         3049         2634         2247           559,000         59,000         59,050         2751         2754         2370         1758         62,050         62,100         2901         2901         2503         2026         65,000         65,100         3054         3054         3054         2640         2298           59,100         59,100         2756         2756         2373         1761         62,100         62,150         2906         2908         2508         2031         65,100         65,150         3054         3054         3054         2647         2848         2949         2505         2028         65,000         65,050         50,500         3059         2645         2033         50,500							-	-										
\$59,000 \$9,000 \$9,000 \$9,000 \$751 \$2751 \$2368 \$1756 \$62,000 \$62,000 \$299\$ \$2899 \$2501 \$1979 \$64,950 \$65,000 \$3049 \$3049 \$2636 \$2249\$\$\$59,000 \$9,050 \$9,050 \$9,150 \$2754 \$2754 \$2368 \$1756 \$62,050 \$62,100 \$2904 \$2904 \$2505 \$2028 \$65,000 \$65,050 \$3051 \$3051 \$2638 \$2296\$\$9,100 \$9,150 \$2756 \$2756 \$2373 \$1761 \$62,050 \$62,100 \$2904 \$2904 \$2505 \$2028 \$65,000 \$65,050 \$3056 \$3056 \$2643 \$2301\$\$\$9,150 \$9,200 \$2759 \$2759 \$2757 \$163 \$62,000 \$62,250 \$2911 \$2911 \$2512 \$2035 \$65,000 \$65,250 \$3061 \$3051 \$3051 \$2648 \$2396\$\$\$\$9,200 \$2764 \$2761 \$2377 \$1765 \$62,200 \$62,200 \$2909 \$2909 \$2510 \$2033 \$65,150 \$65,200 \$3059 \$3059 \$2645 \$2303\$\$\$\$\$9,200 \$2764 \$2761 \$2377 \$1765 \$62,200 \$62,250 \$2911 \$2911 \$2512 \$2035 \$65,200 \$65,250 \$3061 \$3061 \$2647 \$2305\$\$\$\$\$\$9,300 \$59,350 \$2766 \$2766 \$2382 \$1770 \$62,300 \$62,350 \$2916 \$2916 \$2517 \$2040 \$65,350 \$3066 \$3066 \$3666 \$2652 \$2310\$\$\$\$\$\$9,400 \$2799 \$2769 \$2384 \$1772 \$62,300 \$62,450 \$2919 \$2919 \$2519 \$2042 \$65,350 \$65,400 \$3061 \$3061 \$3066 \$3666 \$2652 \$2310\$\$\$\$\$\$9,450 \$59,450 \$2771 \$2771 \$2386 \$1774 \$62,450 \$62,450 \$2924 \$2924 \$2523 \$2046 \$65,450 \$65,500 \$3074 \$3071 \$2656 \$2314\$\$\$\$\$9,400 \$59,550 \$2776 \$2776 \$2391 \$1779 \$62,500 \$62,450 \$2929 \$2929 \$2528 \$2051 \$65,500 \$65,550 \$3074 \$3071 \$2656 \$2314\$\$\$\$\$9,400 \$59,550 \$2761 \$2776 \$2391 \$1779 \$62,500 \$62,650 \$2926 \$2926 \$2526 \$2049 \$65,500 \$65,550 \$3074 \$3074 \$2658 \$2316\$\$\$\$\$9,450 \$59,550 \$2766 \$2766 \$2391 \$1779 \$62,500 \$62,450 \$2929 \$2929 \$2528 \$2051 \$65,500 \$65,550 \$3074 \$3074 \$2658 \$2316\$\$\$\$\$9,450 \$59,550 \$2764 \$2776 \$2391 \$1779 \$62,500 \$62,650 \$2929 \$2929 \$2528 \$2051 \$65,500 \$65,550 \$3081 \$3081 \$2665 \$2323\$\$\$\$\$9,650 \$2781 \$2781 \$2395 \$1783 \$62,600 \$62,650 \$2934 \$2934 \$2532 \$2065 \$65,500 \$3079 \$3079 \$2663 \$2325\$\$\$\$9,650 \$2786 \$2786 \$2780 \$2400 \$1788 \$62,700 \$62,750 \$2936 \$2936 \$2535 \$2056 \$65,500 \$3081 \$3081 \$2665 \$2323\$\$\$\$9,650 \$59,750 \$59,850 \$2781 \$2791 \$2404 \$1792 \$62,850 \$62,800 \$2939 \$2939 \$2537 \$2060 \$65,850 \$3081 \$3081 \$2665 \$2323\$\$\$\$9,800 \$59,850 \$2781 \$2791 \$2404 \$1792 \$62,850 \$62,900 \$2944 \$2944 \$2539 \$2062 \$65,850 \$3091 \$3091 \$2674 \$2332\$\$								-										
\$59,000							-	-										
59,000         59,050         2751         2751         2368         1756         62,000         62,050         2901         2901         2503         2026         65,000         65,050         3051         3051         2638         2296           59,050         59,100         2754         2754         2373         1758         62,050         62,100         2904         2904         2505         2028         65,050         65,100         3054         3054         2640         2298           59,100         59,150         2759         2759         2759         2759         2759         2759         2759         2759         2759         2759         2759         2757         1763         62,150         62,200         2909         2809         2809         2510         2033         65,150         65,200         3059         3059         2645         2303           59,200         59,250         2761         2761         2377         1765         62,200         62,250         2911         2911         2512         2035         65,200         65,250         3061         3061         2647         2305           59,250         59,300         2764         2764         238			2/49	2/49	2300	1/09			∠୪99	2899	∠501	1979			3049	3049	2030	<u> </u>
59,050         59,100         2754         2754         2370         1758         62,050         62,100         2904         2904         2505         2028         65,050         65,100         3054         3054         2640         2298           59,150         2756         2759         2375         1763         62,150         62,200         2909         2510         2031         65,150         65,150         3056         3056         2643         2301           59,200         59,250         2761         2761         2377         1765         62,200         62,250         62,200         62,250         62,300         65,200         65,200         65,250         3061         3064         2649         2305           59,250         59,300         59,350         2766         2766         2382         1770         62,250         62,300         2216         2916         2916         2519         2042         65,300         65,350         3064         3064         2649         2307           59,300         59,450         2769         2789         2384         1772         62,350         62,400         2919         2919         2519         2042         65,350         65,450			:															
59,100         59,150         2756         2756         2373         1761         62,100         62,150         2906         2906         2508         2031         65,100         65,150         3056         3056         2643         2301           59,150         59,200         2759         2759         2375         1763         62,200         62,200         2909         2909         2510         2033         65,150         65,200         3059         3059         2645         2303           59,200         59,250         2761         2761         2377         1765         62,200         62,250         2911         2911         2512         2035         65,200         65,250         3061         3061         2647         2305           59,350         2766         2766         2382         1770         62,300         62,350         2916         2517         2040         65,300         3064         3064         2649         2307           59,350         2769         2384         1772         62,450         2921         2921         2521         2044         65,450         3071         3071         2656         2310           59,450         59,500         2774																		
59,150         59,200         2759         2759         2375         1763         62,150         62,200         2909         2909         2510         2033         65,150         65,200         3059         3059         2645         2303           59,200         59,250         2761         2761         2377         1765         62,200         62,250         2911         2911         2512         2035         65,200         65,200         3061         3061         2647         2305           59,250         59,300         2764         2764         2379         1767         62,250         62,300         2914         2914         2514         2037         65,250         65,300         3064         3064         2649         2307           59,300         59,350         2766         2766         2382         1770         62,350         62,400         2919         2919         2519         2042         65,350         3066         3066         2652         2310           59,400         59,450         2771         2771         2388         1776         62,450         62,450         2921         2921         2921         2921         2934         253         2046         65							-	-										
59,200         59,250         2761         2761         2377         1765         62,200         62,250         2911         2911         2512         2035         65,200         65,250         3061         3061         2647         2305                    59,250              59,300              2764              2764              2379              1767              62,250              62,300              2914              2914              2514              2037              65,250              65,300              3064              3064              2649              2307                     59,300                   2766                   2769                   2384                   1772                   62,350                   62,400                   2919                   2919                   2519                   2042                   65,350                   65,400                   3069                   3069                   2654                   2312                     59,400                   59,500                   2774                   2774                   2388                   1776                   62,450                        62,550                   2924                   2924                   2526                   2049                    65,450                   65,500                   3074														,				
59,250         59,300         2764         2764         2379         1767         62,250         62,300         2914         2916         2916         2916         2916         2916         2916         2916         2916         2919         2924         2521         2924         2523         2046         65,450         3071         3071         3071         3071         3071							-	-										
59,300         59,350         2766         2766         2382         1770         62,350         2916         2916         2517         2040         65,300         65,350         3066         3066         2652         2310           59,350         59,400         2769         2769         2384         1772         62,350         62,400         2919         2919         2519         2042         65,350         65,400         3069         3069         2654         2312           59,400         59,450         2771         2774         2388         1776         62,450         62,500         2924         2924         2523         2046         65,450         3071         3071         2656         2314           59,500         59,550         2776         2776         2391         1779         62,500         2924         2926         2526         2049         65,500         65,550         3076         3076         2661         2319           59,500         59,500         2779         2779         2393         1781         62,550         62,600         2929         2928         2528         2051         65,550         3076         3076         2661         2319      <	59,200	59,250	2/61	2/61	2377	1/65	62,200	62,250	2911	2911	2512	2035	65,200	65,250	3061	3061	2647	2305
59,300         59,350         2766         2766         2382         1770         62,350         2916         2916         2517         2040         65,350         3066         3066         2652         2310           59,350         59,400         2769         2769         2384         1772         62,350         62,400         2919         2919         2519         2042         65,350         65,400         3069         3069         2654         2312           59,400         59,450         2771         2774         2388         1776         62,450         62,500         2924         2924         2523         2046         65,450         3071         3071         2656         2314           59,500         59,500         2776         2776         2391         1779         62,500         2924         2926         2526         2049         65,500         65,550         3076         3076         2661         2319           59,500         59,500         2779         2779         2393         1781         62,550         62,600         2929         2929         2528         2051         65,550         3076         3076         2661         2319           59,600 </th <th>59,250</th> <th>59,300</th> <th>2764</th> <th>2764</th> <th>2379</th> <th>1767</th> <th>62,250</th> <th>62,300</th> <th>2914</th> <th>2914</th> <th>2514</th> <th>2037</th> <th>65,250</th> <th>65,300</th> <th>3064</th> <th>3064</th> <th>2649</th> <th>2307</th>	59,250	59,300	2764	2764	2379	1767	62,250	62,300	2914	2914	2514	2037	65,250	65,300	3064	3064	2649	2307
59,350         59,400         2769         2769         2384         1772         62,350         62,400         2919         2919         2519         2042         65,350         65,400         3069         3069         2654         2312           59,400         59,450         2771         2771         2386         1774         62,400         62,450         2921         2921         2521         2044         65,400         65,450         3071         3071         2656         2314           59,500         59,500         2776         2776         2391         1779         62,500         2926         2926         2526         2049         65,500         65,550         3076         3076         2661         2319           59,500         59,550         2776         2779         2393         1781         62,550         2926         2926         2526         2049         65,500         65,550         3076         3076         2661         2319           59,500         59,550         2781         2781         2395         1781         62,550         62,600         2929         2528         2051         65,550         65,600         3079         3079         2663 <td< th=""><th>59,300</th><th>59,350</th><th>2766</th><th>2766</th><th></th><th></th><th>-</th><th>-</th><th></th><th></th><th></th><th>2040</th><th></th><th></th><th></th><th></th><th>2652</th><th></th></td<>	59,300	59,350	2766	2766			-	-				2040					2652	
59,400         59,450         2771         2771         2386         1774         62,400         62,450         2921         2921         2521         2044         65,400         65,450         3071         3071         2656         2314           59,450         59,500         2774         2774         2388         1776         62,450         62,500         2924         2924         2523         2046         65,450         65,500         3074         3074         2658         2316           59,500         59,550         2776         2779         2393         1781         62,550         2926         2926         2526         2049         65,500         65,550         3076         3076         2661         2319           59,500         59,550         2781         2781         2393         1781         62,550         62,600         2929         2929         2528         2051         65,500         3079         3079         2663         2321           59,600         59,650         2781         2781         2397         1785         62,650         2931         2931         2530         2053         65,650         3081         3081         3081         3081         308			2769	2769												3069	2654	
59,450         59,500         2774         2774         2388         1776         62,450         62,500         2924         2924         2523         2046         65,500         3074         3074         2658         2316           59,500         59,550         2776         2776         2391         1779         62,500         62,550         2926         2926         2526         2049         65,500         65,550         3076         3076         2661         2319           59,500         59,600         2779         2779         2393         1781         62,550         62,600         2929         2929         2528         2051         65,550         65,600         3079         3079         2663         2321           59,600         59,650         2781         2781         2395         1783         62,600         62,650         2931         2931         2530         65,650         3081         3081         2665         2323           59,700         59,750         2786         2400         1788         62,700         62,750         2936         2936         2535         2058         65,700         65,750         3086         3086         2670         2328	59,400	59,450	2771	2771	2386	1774	62,400	62,450	2921	2921	2521	2044	65,400	65,450	3071	3071	2656	2314
59,500         59,550         2776         2776         2391         1779         62,500         62,550         2926         2926         2526         2049         65,500         65,550         3076         3076         2661         2319           59,550         59,600         2779         2779         2393         1781         62,550         62,600         2929         2929         2528         2051         65,550         65,600         3079         3079         2663         2321           59,600         59,650         2781         2781         2395         1783         62,600         62,650         2931         2931         2530         2053         65,600         65,650         3081         3081         2665         2323           59,650         59,700         2784         2784         2397         1785         62,650         62,700         2934         2934         2532         2055         65,650         65,700         3084         3084         2667         2325           59,700         59,750         2786         2780         2400         1788         62,750         62,800         2936         2936         2535         2058         65,700         65,750	59,450	59,500	2774	2774	2388	1776	62,450	62,500	2924	2924	2523	2046	65,450	65,500	3074	3074	2658	2316
59,550         59,600         2779         2779         2393         1781         62,550         62,600         2929         2929         2528         2051         65,550         65,600         3079         3079         2663         2321           59,650         59,650         2781         2781         2395         1783         62,600         62,650         2931         2931         2530         2053         65,650         3081         3081         2665         2323           59,650         59,700         2786         2786         2400         1788         62,650         62,750         2934         2934         2532         2055         65,650         65,750         3084         3084         2667         2325           59,750         59,800         2789         2789         2402         1790         62,750         62,800         2939         2537         2060         65,750         65,800         3089         3089         2672         2330           59,800         59,850         2791         2791         2404         1792         62,800         2939         2337         2060         65,800         65,800         3091         3091         2674         2332	59 500	59 550	2776	2776	2301	1779	62 500	62 550	2926	2926	2526	2049	65 500	65 550	3076	3076	2661	2310
59,600       59,650       2781       2781       2395       1783       62,600       62,650       2931       2931       2530       2053       65,600       65,650       3081       3081       2665       2323         59,650       59,700       2784       2784       2397       1785       62,650       62,700       2934       2934       2532       2055       65,650       65,700       3084       3084       2667       2325         59,700       59,750       2786       2780       2400       1788       62,750       62,800       2936       2535       2058       65,700       65,750       3086       3086       2670       2328         59,750       59,800       2789       2789       2402       1790       62,750       62,800       2939       2939       2537       2060       65,750       65,800       3089       3089       2672       2330         59,800       59,850       2791       2791       2404       1792       62,800       62,850       2941       2941       2539       2062       65,800       65,850       3091       3091       2674       2332         59,850       59,900       2794       2794																		
59,650       59,700       2784       2784       2397       1785       62,650       62,700       2934       2934       2532       2055       65,650       65,700       3084       3084       2667       2325         59,700       59,750       2786       2786       2400       1788       62,750       62,800       2936       2936       2535       2058       65,750       65,750       3086       3086       2670       2328         59,750       59,800       2789       2789       2402       1790       62,800       2939       2939       2537       2060       65,750       65,800       3089       3089       2672       2330         59,800       59,850       2791       2791       2404       1792       62,800       62,850       2941       2941       2539       2062       65,800       65,850       3091       3091       2674       2332         59,850       59,900       2794       2794       2406       1794       62,850       62,900       2944       2944       2541       2064       65,850       65,900       3094       3094       2676       2334         59,900       59,950       2796       2796 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th>,</th><th>,</th><th></th><th></th><th></th><th></th><th></th><th>,</th><th></th><th></th><th></th><th></th></t<>							,	,						,				
59,700     59,750     2786     2786     2400     1788     62,700     62,750     2936     2936     2535     2058     65,700     65,750     3086     3086     2670     2328       59,750     59,800     2789     2789     2402     1790     62,800     2939     2939     2537     2060     65,750     65,800     3089     3089     2672     2330       59,800     59,850     2791     2791     2404     1792     62,800     62,850     2941     2941     2539     2062     65,800     65,850     3091     3091     2674     2332       59,850     59,900     2794     2794     2406     1794     62,850     62,900     2944     2944     2541     2064     65,850     65,900     3094     3094     2676     2334       59,900     59,950     2796     2796     2409     1797     62,900     62,950     2946     2946     2544     2067     65,950     65,950     3096     3096     3096     2679     2337       59,950     60,000     2799     2799     2411     1799     62,950     63,000     2949     2949     2546     2069     65,950     66,000     3099																		
59,750         59,800         2789         2789         2402         1790         62,750         62,800         2939         2939         2537         2060         65,750         65,800         3089         3089         2672         2330           59,800         59,850         2791         2791         2404         1792         62,800         62,850         2941         2941         2539         2062         65,800         65,850         3091         3091         2674         2332           59,850         59,900         2794         2794         2406         1794         62,850         62,900         2944         2944         2541         2064         65,850         65,900         3094         3094         2676         2334           59,900         59,950         2796         2796         2409         1797         62,900         62,950         2946         2946         2544         2067         65,950         65,950         3096         3096         2679         2337           59,950         60,000         2799         2799         2411         1799         62,950         63,000         2949         2949         2546         2069         65,950         66,000																		
59,800       59,850       2791       2791       2404       1792       62,800       62,850       2941       2941       2539       2062       65,850       65,850       3091       3091       2674       2332         59,850       59,900       2794       2794       2406       1794       62,850       62,900       2944       2944       2541       2064       65,850       65,900       3094       3094       2676       2334         59,900       59,950       2796       2796       2409       1797       62,950       62,950       2946       2949       2546       2069       65,950       65,950       3096       3096       2679       2337         59,950       60,000       2799       2799       2411       1799       62,950       63,000       2949       2949       2546       2069       65,950       66,000       3099       3099       2681       2339																		
59,850       59,900       2794       2794       2406       1794       62,850       62,900       2944       2944       2541       2064       65,850       65,900       3094       3094       2676       2334         59,900       59,950       2796       2796       2409       1797       62,950       62,950       2946       2946       2544       2067       65,950       65,950       3096       3096       2679       2337         59,950       60,000       2799       2799       2411       1799       62,950       63,000       2949       2949       2546       2069       65,950       66,000       3099       3099       2681       2339																		
<b>59,900 59,950 2</b> 796 <b>2</b> 796 <b>2</b> 409 <b>1797 62,900 62,950 2</b> 946 <b>2</b> 946 <b>2</b> 544 <b>2</b> 067 <b>65,950 65,950 3</b> 096 <b>3</b> 096 <b>2</b> 679 <b>2337 59,950 60,000 2</b> 799 <b>2</b> 799 <b>2</b> 411 <b>1799 62,950 63,000 2</b> 949 <b>2</b> 949 <b>2</b> 546 <b>2</b> 069 <b>65,950 66,000 3</b> 099 <b>3</b> 099 <b>2</b> 681 <b>2339</b>							-	-										
<b>59,950 60,000</b>   2799   2799   2411   1799   <b>62,950 63,000</b>   2949   2949   2546   2069   <b>65,950 66,000</b>   3099   3099   2681   2339								-										
							-	-										
* This column must also be used by a qualifying widow(er)  Continued on the next pag	59,950	60,000	2799	2799	2411	1799	62,950	63,000	2949	2949	2546	2069	65,950	66,000				
	* This	column	must a	ilso be u	sed by a	qualify	ing wid	low(er)							Con	tinued o	on the ne	xt page

If CT AG	6l is **	And you	ı are			If CT AG	il is **	And yo	u are			If CT AC	31 is **	And yo	u are		
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$66	,000					\$69	,000				ı	\$72	,000				
66,000	66,050	3101	3101	2683	2386	69,000	69,050	3251	3251	2818	2656	72,000	72,050	3401	3401	2953	2881
66,050		3104	3104	2685	2388	69,050		3254	3254	2820	2658		72,100	3404	3404	2955	2883
66,100		3106	3106	2688	2391	69,100	,	3256	3256	2823	2661	,	72,150	3406	3406	2958	2886
66,150		3109	3109	2690	2393	69,150	,	3259	3259	2825	2663	,	72,200	3409	3409	2960	2888
66,200	-	3111	3111	2692	2395	69,200		3261	3261	2827	2665		72,250	3411	3411	2962	2890
66,250		3114	3114	2694	2397	69,250		3264	3264	2829	2667	,	72,300	3414	3414	2964	2892
66,300		3116	3116	2697	2400	69,300		3266	3266	2832	2670		72,350	3416	3416	2967	2895
66,350 66,400		3119 3121	3119 3121	2699 2701	2402 2404	69,350		3269 3271	3269 3271	2834 2836	2672 2674	1 -	72,400	3419 3421	3419 3421	2969 2971	2897 2899
66,450		3124	3124	2701	2404	69,400 69,450		3274	3274	2838	2676		72,450 72,500	3424	3424	2973	2901
,	,		3126	2706	2409					2841	2679		-	3426	3426	2976	
66,500 66,550		3126 3129	3129	2708	2409	69,500 69,550		3276 3279	3276 3279	2843	2679		72,550 72,600	3429	3429	2978	2904 2906
66,600		3131	3131	2710	2413	69,600		3281	3281	2845	2683		72,650	3431	3431	2980	2908
66,650		3134	3134	2712	2415	69,650		3284	3284	2847	2685	,	72,700	3434	3434	2982	2910
66,700		3136	3136	2715	2418	69,700	,	3286	3286	2850	2688		72,750	3436	3436	2985	2913
66,750	66.800	3139	3139	2717	2420	69,750	69,800	3289	3289	2852	2690	72,750	72,800	3439	3439	2987	2915
66,800		3141	3141	2719	2422	69,800		3291	3291	2854	2692		72,850	3441	3441	2989	2917
66,850		3144	3144	2721	2424	69,850		3294	3294	2856	2694		72,900	3444	3444	2991	2919
66,900	66,950	3146	3146	2724	2427	69,900		3296	3296	2859	2697	,	72,950	3446	3446	2994	2922
66,950	67,000	3149	3149	2726	2429	69,950	70,000	3299	3299	2861	2699	72,950	73,000	3449	3449	2996	2924
	,000						,000						,000				
67,000		3151	3151	2728	2476	70,000	,	3301	3301	2863	2746		73,050	3451	3451	2998	2926
67,050 67,100		3154 3156	3154 3156	2730 2733	2478 2481	70,050 70,100	,	3304 3306	3304 3306	2865 2868	2748 2751		73,100 73,150	3454 3456	3454 3456	3000 3003	2928 2931
67,150		3159	3159	2735	2483	70,100	,	3309	3309	2870	2753	,	73,130	3459	3459	3005	2933
67,200	,	3161	3161	2737	2485	70,200		3311	3311	2872	2755	1 -	73,250	3461	3461	3007	2935
67,250	-	3164	3164	2739	2487	70,250	-	3314	3314	2874	2757		73,300	3464	3464	3009	2937
67,300		3166	3166	2742	2490	70,300	,	3316	3316	2877	2760	1 -	73,350	3466	3466	3012	2940
67,350		3169	3169	2744	2492	70,350	,	3319	3319	2879	2762	,	73,400	3469	3469	3014	2942
67,400		3171	3171	2746	2494	70,400		3321	3321	2881	2764	1 -	73,450	3471	3471	3016	2944
67,450	67,500	3174	3174	2748	2496	70,450	70,500	3324	3324	2883	2766	73,450	73,500	3474	3474	3018	2946
67,500	67,550	3176	3176	2751	2499	70,500	70,550	3326	3326	2886	2769	73,500	73,550	3476	3476	3021	2949
67,550	67,600	3179	3179	2753	2501	70,550	70,600	3329	3329	2888	2771	73,550	73,600	3479	3479	3023	2951
67,600		3181	3181	2755	2503	70,600		3331	3331	2890	2773		73,650	3481	3481	3025	2953
67,650		3184	3184	2757	2505	70,650	,	3334	3334	2892	2775	1 -	73,700	3484	3484	3027	2955
67,700	-	3186	3186	2760	2508	70,700		3336	3336	2895	2778		73,750	3486	3486	3030	2958
67,750		3189	3189	2762	2510	70,750	,	3339	3339	2897	2780		73,800	3489	3489	3032	2960
67,800		3191	3191	2764	2512	70,800		3341	3341 3344	2899	2782	1 -	73,850	3491	3491	3034	2962
67,850 67,900		3194 3196	3194 3196	2766 2769	2514 2517	70,850 70,900		3344 3346	3344	2901 2904	2784 2787		73,900 73,950	3494 3496	3494 3496	3036 3039	2964 2967
67,950		3199	3199	2771	2517	-	71,000	3349	3349	2904	2789		74,000	3499	3499	3041	2969
	,000	0.00	0.00		20.0		,000	00.0	00.0	2000			.000	0.00	0.00	00.1	
68,000		3201	3201	2773	2566	71,000		3351	3351	2908	2836		74,050	3501	3501	3077	2971
68,050	68,100	3204	3204	2775	2568	71,050	71,100	3354	3354	2910	2838	74,050	74,100	3504	3504	3079	2973
68,100		3206	3206	2778	2571	71,100		3356	3356	2913	2841		74,150	3506	3506	3081	2976
68,150		3209	3209	2780	2573	71,150		3359	3359	2915	2843	,	74,200	3509	3509	3084	2978
68,200		3211	3211	2782	2575	71,200	-	3361	3361	2917	2845		74,250	3511	3511	3086	2980
68,250		3214	3214	2784	2577	71,250		3364	3364	2919	2847		74,300	3514	3514	3088	2982
68,300		3216	3216 3219	2787 2789	2580 2582	71,300 71,350		3366 3369	3366 3369	2922 2924	2850 2852		74,350 74,400	3516 3519	3516 3519	3091 3093	2985 2987
68,350 68,400		3219 3221	3219	2789 2791	2582 2584	71,350	,	3371	3371	2924 2926	2852 2854		74,400	3521	3519	3093	2987 2989
68,450		3224	3224	2793	2586	71,450		3374	3374	2928	2856		74,500	3524	3524	3097	2991
68,500		3226	3226	2796	2589	71,500		3376	3376	2931	2859		74,550	3526	3526	3134	2994
68,550		3229	3229	2798	2591	71,550	,	3379	3379	2933	2861		74,600	3529	3529	3136	2996
68,600		3231	3231	2800	2593	71,600		3381	3381	2935	2863		74,650	3531	3531	3138	2998
68,650		3234	3234	2802	2595	71,650	,	3384	3384	2937	2865		74,700	3534	3534	3141	3000
68,700	68,750	3236	3236	2805	2598	71,700	71,750	3386	3386	2940	2868	74,700	74,750	3536	3536	3143	3003
68,750	68,800	3239	3239	2807	2600	71,750	71,800	3389	3389	2942	2870	74,750	74,800	3539	3539	3145	3005
68,800	68,850	3241	3241	2809	2602	71,800		3391	3391	2944	2872	74,800	74,850	3541	3541	3148	3007
68,850		3244	3244	2811	2604	71,850		3394	3394	2946	2874		74,900	3544	3544	3150	3009
68,900		3246	3246	2814	2607	71,900		3396	3396	2949	2877		74,950	3546	3546	3152	3012
68,950		3249	3249	2816	2609	71,950		3399	3399	2951	2879	74,950	75,000	3549	3549	3154	3014
"Inis	column	must al	iso de u	sed by a	quality	ing wid	ow(er)							Con	tinued o	n the ne	xt page

If CT AG	3l is **	And yo	u are			If CT AG	3l is **	And yo	u are			If CT AC	3l is **	And yo	u are		
More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$75	,000					\$78	,000					\$81	,000				
75,000	75,050	3551	3551	3191	3016	78,000	78,050	3701	3701	3545	3151	81,000	81,050	3851	3851	3731	3286
75,050	75,100	3554	3554	3193	3018	78,050	78,100	3704	3704	3548	3153	81,050	81,100	3854	3854	3734	3288
75,100	75,150	3556	3556	3196	3021	78,100	78,150	3706	3706	3550	3156	81,100	81,150	3856	3856	3736	3291
75,150	75,200	3559	3559	3198	3023	78,150	78,200	3709	3709	3553	3158	81,150	81,200	3859	3859	3739	3293
75,200	75,250	3561	3561	3200	3025	78,200	78,250	3711	3711	3555	3160	81,200	81,250	3861	3861	3741	3295
75,250	75 300	3564	3564	3203	3027	78,250	78 300	3714	3714	3558	3162	81 250	81,300	3864	3864	3744	3297
75,300	-	3566	3566	3205	3030	78,300	-	3716	3716	3560	3165		81,350	3866	3866	3746	3300
75,350	-	3569	3569	3207	3032	78,350		3719	3719	3563	3167		81,400	3869	3869	3749	3302
75,400	-	3571	3571	3210	3034	78,400		3721	3721	3565	3169		81,450	3871	3871	3751	3304
75,450	-	3574	3574	3212	3036	78,450		3724	3724	3568	3171	81,450		3874	3874	3754	3306
75,500	7E EE0	3576	3576	3249	3039	78,500	70 550	3726	3726	3606	3174	01 E00	81,550	3876	3876	3756	3309
75,550	-	3579	3579	3251	3039	78,550		3729	3729	3609	3174		81,600	3879	3879	3759	3311
75,600	-	3581	3581	3254	3043	78,600		3731	3731	3611	3178		81,650	3881	3881	3761	3313
75,650	-	3584	3584	3256	3045	78,650	,	3734	3734	3614	3180	,	81,700	3884	3884	3764	3315
75,700	-	3586	3586	3258	3048	78,700		3736	3736	3616	3183		81,750	3886	3886	3766	3318
						· ·											
75,750	-	3589 3501	3589 3501	3261 3263	3050 3052	78,750		3739 3741	3739 3741	3619 3621	3185 3187	,	81,800	3889 3891	3889 3891	3769 3771	3320
75,800 75,850	-	3591 3594	3591 3594	3263 3265	3052 3054	78,800 78,850		3741	3741	3624	3187 3189		81,850 81,900	3894	3894	3771 3774	3322 3324
75,900	-	3594 3596	3594 3596	3265 3268	3054 3057	78,900	-	3744 3746	3744 3746	3624 3626	3189	· '	81,950	3894 3896	3894 3896	3774 3776	3324 3327
75,950	,	3599	3599	3270	3059	78,950		3749	3749	3629	3194		82,000	3899	3899	3779	3329
	,000	5555	5000	J210	5000		,000	5170	0170	3020	J 107	· · ·	.000	3000	5000	5110	3020
76,000		3601	3601	3307	3061	79,000		3751	3751	3631	3196		82,050	3901	3901	3781	3331
76,050	,	3604	3604	3310	3063	79,050	,	3754	3754	3634	3198	,	82,100	3904	3904	3784	3333
76,100	-	3606	3606	3312	3066	79,100		3756	3756	3636	3201		82,150	3906	3906	3786	3336
76,150	-	3609	3609	3314	3068	79,150		3759	3759	3639	3203		82,200	3909	3909	3789	3338
76,200	76,250	3611	3611	3317	3070	79,200	79,250	3761	3761	3641	3205	82,200	82,250	3911	3911	3791	3340
76,250	76.300	3614	3614	3319	3072	79,250	79.300	3764	3764	3644	3207	82.250	82,300	3914	3914	3794	3342
76,300	-	3616	3616	3321	3075	79,300	-	3766	3766	3646	3210		82,350	3916	3916	3796	3345
76,350	-	3619	3619	3324	3077	79,350		3769	3769	3649	3212		82,400	3919	3919	3799	3347
76,400	-	3621	3621	3326	3079	79,400		3771	3771	3651	3214	82,400	82,450	3921	3921	3801	3349
76,450	76,500	3624	3624	3329	3081	79,450	79,500	3774	3774	3654	3216	82,450	82,500	3924	3924	3804	3351
76,500	76 550	3626	3626	3366	3084	79,500	79 550	3776	3776	3656	3219	82 500	82,550	3926	3926	3806	3354
76,550	-	3629	3629	3368	3086	79,550		3779	3779	3659	3221		82,600	3929	3929	3809	3356
76,600	-	3631	3631	3371	3088	79,600		3781	3781	3661	3223		82,650	3931	3931	3811	3358
76,650	-	3634	3634	3373	3090	79,650	-	3784	3784	3664	3225		82,700	3934	3934	3814	3360
76,700	76,750	3636	3636	3376	3093	79,700	79,750	3786	3786	3666	3228	82,700	82,750	3936	3936	3816	3363
76,750	76.800	3639	3639	3378	3095	79,750	79.800	3789	3789	3669	3230	82.750	82,800	3939	3939	3819	3365
76,800	-	3641	3641	3380	3097	79,800		3791	3791	3671	3232	,	82,850	3941	3941	3821	3367
76,850	-	3644	3644	3383	3099	79,850		3794	3794	3674	3234		82,900	3944	3944	3824	3369
76,900		3646	3646	3385	3102	79,900	-	3796	3796	3676	3237		82,950	3946	3946	3826	3372
76,950	-	3649	3649	3388	3104	79,950		3799	3799	3679	3239		83,000	3949	3949	3829	3374
	,000						,000						,000				
	77,050	3651	3651	3425			80,050		3801	3681			83,050	3951	3951	3831	3376
77,050		3654	3654	3428	3108	80,050		3804	3804	3684	3243	83,050	,	3954	3954	3834	3378
77,100	-	3656	3656	3430	3111	80,100		3806	3806	3686	3246		83,150	3956	3956	3836	3381
77,150		3659	3659	3433	3113	80,150		3809	3809	3689	3248		83,200	3959	3959	3839	3383
77,200		3661	3661	3435	3115	80,200		3811	3811	3691	3250		83,250	3961	3961	3841	3385
77,250	77,300	3664	3664	3437	3117	80,250	80,300	3814	3814	3694	3252		83,300	3964	3964	3844	3387
77,300		3666	3666	3440	3120	80,300		3816	3816	3696	3255	,	83,350	3966	3966	3846	3390
77,350		3669	3669	3442	3122	80,350		3819	3819	3699	3257		83,400	3969	3969	3849	3392
77,400		3671	3671	3445	3124	80,400		3821	3821	3701	3259		83,450	3971	3971	3851	3394
77,450		3674	3674	3447	3126	80,450		3824	3824	3704	3261		83,500	3974	3974	3854	3396
77,500		3676	3676	3485	3129	80,500		3826	3826	3706	3264		83,550	3976	3976	3856	3399
77,550		3679	3679	3488	3131	80,550	,	3829	3829	3709	3266		83,600	3979	3979	3859	3401
77,600		3681	3681	3490	3133	80,600		3831	3831	3711	3268	,	83,650	3981	3981	3861	3403
77,650		3684 3686	3684 3686	3492 3495	3135	80,650		3834	3834	3714 3716	3270		83,700	3984	3984 3986	3864 3866	3405
77,700		3686	3686		3138	80,700		3836	3836	3716	3273		83,750	3986			3408
77,750		3689	3689	3497	3140	80,750		3839	3839	3719	3275		83,800	3989	3989	3869	3410
77,800		3691	3691	3500	3142	80,800		3841	3841	3721	3277		83,850	3991	3991	3871	3412
77,850	-	3694	3694	3502	3144	80,850		3844	3844	3724	3279		83,900	3994	3994	3874	3414
77,900	-	3696 3600	3696 3600	3505 3507	3147	80,900		3846	3846	3726	3282		83,950	3996	3996	3876 3870	3417
77,950		3699	3699	3507		80,950		3849	3849	3729	3284	03,950	84,000	3999	3999	3879	3419
inis	column	must a	iso de u	sed by a	quality	ing wid	ow(er)							Con	unuea o	n the ne	λι page

If CT AG	l is **	And yo	u are			If CT AG	il is **	And yo	ou are			If CT AC	31 is **	And yo	u are		
	Less		Married		Married		Less		Married		Married		Less		Married		Married
More Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *	More Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *	More Than	Than or Equal To	Single	Filing Separately	Head of Household	Filing Jointly *
\$84.					Commy	\$87	.000		1 1		contay	\$90	,000		1		Commy
84,000		4001	4001	3881	3421	87,000	***************************************	4151	4151	4031	3556	90,000		4301	4301	4181	3691
84,050	- ,	4004	4004	3884	3423	87,050	87,100	4154	4154	4034	3558	90,050	90,100	4304	4304	4184	3693
84,100	-	4006	4006	3886	3426	87,100		4156	4156	4036	3561	90,100	-	4306	4306	4186	3696
84,150		4009	4009	3889	3428	87,150		4159	4159	4039	3563	90,150		4309	4309	4189	3698
84,200		4011	4011	3891	3430	87,200	,	4161	4161	4041	3565	-	90,250	4311	4311	4191	3700
84,250	-	4014	4014	3894	3432	87,250		4164	4164	4044	3567	,	90,300	4314	4314	4194	3702
84,300 84,350		4016 4019	4016 4019	3896 3899	3435 3437	87,300 87,350		4166 4169	4166 4169	4046 4049	3570 3572	90,300 90,350	,	4316 4319	4316 4319	4196 4199	3705 3707
84,400		4021	4021	3901	3439	87,400	,	4171	4171	4051	3574		90,450	4321	4321	4201	3707
84,450		4024	4024	3904	3441	87,450	,	4174	4174	4054	3576	90,450		4324	4324	4204	3711
84,500	84.550	4026	4026	3906	3444	87,500	87.550	4176	4176	4056	3579	90.500	90,550	4326	4326	4206	3714
84,550	,	4029	4029	3909	3446	87,550	,	4179	4179	4059	3581		90,600	4329	4329	4209	3716
84,600	84,650	4031	4031	3911	3448	87,600	87,650	4181	4181	4061	3583		90,650	4331	4331	4211	3718
84,650		4034	4034	3914	3450	87,650		4184	4184	4064	3585	90,650	-	4334	4334	4214	3720
84,700	84,750	4036	4036	3916	3453	87,700	-	4186	4186	4066	3588	90,700		4336	4336	4216	3723
84,750		4039	4039	3919	3455	87,750		4189	4189	4069	3590		90,800	4339	4339	4219	3725
84,800 84,850	-	4041 4044	4041 4044	3921 3924	3457 3459	87,800	,	4191 4194	4191 4194	4071 4074	3592 3594	90,800	90,850 90,900	4341 4344	4341 4344	4221 4224	3727 3729
84,850		4044	4044 4046	3924 3926	3459 3462	87,850 87,900		4194	4194	4074 4076	3594 3597	90,850	,	4344 4346	4344 4346	4224 4226	3729 3732
84,950	-	4049	4049	3929	3464	87,950		4199	4199	4079	3599		91,000	4349	4349	4229	3734
\$85,							,000					\$91					
85,000	85,050	4051	4051	3931	3466	88,000	88,050	4201	4201	4081	3601	91,000		4351	4351	4231	3736
85,050	,	4054	4054	3934	3468	88,050	,	4204	4204	4084	3603	91,050		4354	4354	4234	3738
85,100		4056	4056 4059	3936 3939	3471 3473	88,100		4206 4209	4206 4209	4086 4089	3606	91,100	-	4356 4359	4356 4359	4236 4239	3741 3743
85,150 85,200	-	4059 4061	4059	3939 3941	3475	88,150 88,200		4209	4209 4211	4009	3608 3610	91,150 91,200		4361	4361	4239 4241	3743 3745
-		4064	4064	3944	3477	· ·		4214	4214	4094	3612	1		4364	4364	4244	3747
85,250 85,300		4064	4064	3944 3946	3480	88,250 88,300	,	4214	4214	4094	3615	91,250 91,300	,	4366	4366	4244	3747 3750
85,350	,	4069	4069	3949	3482	88,350		4219	4219	4099	3617	91,350		4369	4369	4249	3752
85,400	85,450	4071	4071	3951	3484	88,400		4221	4221	4101	3619	91,400	91,450	4371	4371	4251	3754
85,450	85,500	4074	4074	3954	3486	88,450	88,500	4224	4224	4104	3621	91,450	91,500	4374	4374	4254	3756
85,500		4076	4076	3956	3489	88,500	,	4226	4226	4106	3624	91,500	,	4376	4376	4256	3759
85,550		4079	4079	3959	3491	,	88,600	4229	4229	4109	3626	91,550		4379	4379	4259	3761
85,600 85,650		4081 4084	4081 4084	3961 3964	3493 3495	88,600 88,650		4231 4234	4231 4234	4111 4114	3628 3630	91,600 91,650	-	4381 4384	4381 4384	4261 4264	3763 3765
85,700		4086	4086	3966	3498	88,700	-	4236	4236	4116	3633	91,700	-	4386	4386	4266	3768
85,750	-	4089	4089	3969	3500	88,750	-	4239	4239	4119	3635	-	91,800	4389	4389	4269	3770
85,800	-	4091	4091	3971	3502	88,800		4241	4241	4121	3637	91,800		4391	4391	4271	3772
85,850		4094	4094	3974	3504	88,850		4244	4244	4124	3639	91,850		4394	4394	4274	3774
85,900		4096	4096	3976	3507		88,950	4246	4246	4126	3642	91,900		4396	4396	4276	3777
85,950		4099	4099	3979	3509	88,950		4249	4249	4129	3644	91,950		4399	4399	4279	3779
\$86,	· · · · · · · · · · · · · · · · · · ·	4101	4101	2001	2511		,000	4251	1251	4131	3646		,000	4401	4401	1201	2701
86,000 86,050	-	4101	4101	3981 3984	3511 3513	89,000 89,050		4251 4254	4251 4254	4131	3648		92,050 92,100	4404	4404	4281 4284	3781 3783
86,100	-	4106	4106	3986	3516	89,100		4256	4256	4136	3651		92,150	4406	4406	4286	3786
86,150	86,200	4109	4109	3989	3518	89,150	89,200	4259	4259	4139	3653		92,200	4409	4409	4289	3788
86,200	86,250	4111	4111	3991	3520	89,200	89,250	4261	4261	4141	3655	92,200	92,250	4411	4411	4291	3790
86,250		4114	4114	3994	3522	89,250		4264	4264	4144	3657		92,300	4414	4414	4294	3792
86,300		4116	4116	3996	3525	89,300		4266	4266	4146	3660		92,350	4416	4416	4296	3795
86,350 86,400		4119 4121	4119 4121	3999 4001	3527 3529	89,350 89,400		4269 4271	4269 4271	4149 4151	3662 3664		92,400 92,450	4419 4421	4419 4421	4299 4301	3797 3799
86,450	-	4124	4124	4004	3531	89,450		4274	4274	4154	3666		92,500	4424	4424	4304	3801
86,500		4126	4126	4006	3534	89,500		4276	4276	4156	3669		92,550	4426	4426	4306	3804
86,550		4129	4129	4009	3536	89,550		4279	4279	4159	3671		92,600	4429	4429	4309	3806
86,600	86,650	4131	4131	4011	3538	89,600	89,650	4281	4281	4161	3673		92,650	4431	4431	4311	3808
86,650		4134	4134	4014	3540	89,650		4284	4284	4164	3675		92,700	4434	4434	4314	3810
86,700		4136	4136	4016	3543	89,700		4286	4286	4166	3678		92,750	4436	4436	4316	3813
86,750	-	4139	4139	4019	3545	89,750		4289	4289	4169	3680		92,800	4439	4439	4319	3815
86,800 86,850	-	4141 4144	4141 4144	4021 4024	3547 3549	89,800 89,850		4291 4294	4291 4294	4171 4174	3682 3684		92,850 92,900	4441 4444	4441 4444	4321 4324	3817 3819
86,900	-	4144	4144	4024 4026	3549 3552	89,850		4294 4296	4294 4296	4174	3687		92,900	4444	4444 4446	4324 4326	3822
86,950	-	4149	4149	4029	3554	89,950		4299	4299	4179	3689		93,000	4449	4449	4329	3824
	·····				qualify								-		tinued o		

If CT AG	il is **	And vo	u are			If CT AG	61 is **	And vo	ou are			If CT AC	31 is **	And vo	u are		
	Less		Married		Married		Less		Married		Married		Less		Married		Married
More Than	Than or	Single	Filing	Head of Household	Filing	More Than	Than or	Single	Filing	Head of Household	Filing	More Than	Than or	Single	Filing	Head of Household	Filing
	Equal To		Separately		Jointly *		Equal To		Separately		Jointly *		Equal To		Separately		Jointly *
\$93,		4454	4454	4004	0000		,000	4004	4004	4404	4005		,000	4754	4754	4004	4445
93,000	-	4451 4454	4451 4454	4331 4334	3826 3828	96,000 96,050		4601 4604	4601 4604	4481 4484	4005 4007	99,000 99,050	99,050 99,100	4751 4754	4751 4754	4631 4634	4415 4417
93,050 93,100		4456	4454	4334	3831	96,100	,	4606	4604	4486	4010	99,100	99,150	4756	4756	4636	4420
93,150		4459	4459	4339	3833	96,150	,	4609	4609	4489	4012	99,150	,	4759	4759	4639	4422
93,200	-	4461	4461	4341	3835	96,200		4611	4611	4491	4014	99,200	99,250	4761	4761	4641	4424
93.250	93.300	4464	4464	4344	3837	96,250	96.300	4614	4614	4494	4017	99,250	99,300	4764	4764	4644	4427
93,300	,	4466	4466	4346	3840	96,300		4616	4616	4496	4019	99,300	99,350	4766	4766	4646	4429
93,350	93,400	4469	4469	4349	3842	96,350	96,400	4619	4619	4499	4021	99,350	99,400	4769	4769	4649	4432
93,400	-	4471	4471	4351	3844	96,400		4621	4621	4501	4023		99,450	4771	4771	4651	4434
93,450	93,500	4474	4474	4354	3846	96,450	96,500	4624	4624	4504	4026	99,450	99,500	4774	4774	4654	4437
93,500		4476	4476	4356	3849	96,500		4626	4626	4506	4072		99,550	4776	4776	4656	4485
93,550	,	4479	4479	4359	3851	96,550		4629	4629	4509	4074		99,600	4779	4779	4659	4487
93,600	-	4481	4481	4361	3853	96,600		4631 4634	4631	4511 4514	4077		,	4781 4794	4781 4784	4661	4490
93,650 93,700		4484 4486	4484 4486	4364 4366	3855 3858	96,650 96,700		4634 4636	4634 4636	4514 4516	4079 4081	99,650	99,700 99,750	4784 4786	4784 4786	4664 4666	4492 4495
1						· ·						1	-				
93,750 93,800	,	4489 4491	4489 4491	4369 4371	3860 3862	96,750 96,800		4639 4641	4639 4641	4519 4521	4084 4086	,	99,800 99,850	4789 4791	4789 4791	4669 4671	4497 4499
93,850		4494	4494	4374	3864		96,900	4644	4644	4524	4088	99,850	99,900	4794	4794	4674	4502
93,900		4496	4496	4376	3867	96,900		4646	4646	4526	4091	99,900	99,950	4796	4796	4676	4504
93,950	94,000	4499	4499	4379	3869	96,950	97,000	4649	4649	4529	4093	99,950	100,000	4799	4799	4679	4507
	,000						,000						0,000				
94,000	-	4501	4501	4381	3871	97,000		4651	4651	4531	4140	100,000	100,050	4801	4801	4681	4555
94,050		4504 4506	4504 4506	4384 4386	3873 3876	97,050	,	4654 4656	4654 4656	4534 4536	4142 4144	100,050 100,100	100,100 100,150	4804 4806	4804 4806	4684 4686	4558 4560
94,100 94,150	-	4509	4509	4389	3878	97,100 97,150		4659	4659	4539	4147	100,100	100,130	4809	4809	4689	4563
94,200	-	4511	4511	4391	3880	97,200		4661	4661	4541	4149	100,200	100,250	4811	4811	4691	4565
94,250	94 300	4514	4514	4394	3882	97,250		4664	4664	4544	4151	100 250	100,300	4814	4814	4694	4568
94,300		4516	4516	4396	3885	97,300		4666	4666	4546	4154	100,300	100,350	4816	4816	4696	4570
94,350	94,400	4519	4519	4399	3887	97,350	97,400	4669	4669	4549	4156	100,350	100,400	4819	4819	4699	4573
94,400		4521	4521	4401	3889	97,400		4671	4671	4551	4158	100,400	,	4821	4821	4701	4575
94,450	94,500	4524	4524	4404	3891	97,450	97,500	4674	4674	4554	4161	100,450	100,500	4824	4824	4704	4578
94,500		4526	4526	4406	3894	97,500		4676	4676	4556	4208		100,550	4826	4826	4706	4626
94,550		4529	4529	4409	3896	97,550		4679	4679	4559	4210	100,550	,	4829	4829	4709	4629
94,600 94,650	-	4531 4534	4531 4534	4411 4414	3898 3900	97,600 97,650		4681 4684	4681 4684	4561 4564	4212 4215	100,600 100,650	,	4831 4834	4831 4834	4711 4714	4631 4634
94,700		4536	4536	4416	3903	97,700		4686	4686	4566	4217		100,750	4836	4836	4716	4636
94,750		4539	4539	4419	3905	97,750		4689	4689	4569	4219		100,800	4839	4839	4719	4639
94.800	,	4541	4541	4421	3907	97,800	,	4691	4691	4571	4222	100,800	,	4841	4841	4721	4641
94,850	94,900	4544	4544	4424	3909	97,850		4694	4694	4574	4224	100,850	100,900	4844	4844	4724	4644
- ,	94,950	4546	4546	4426	3912	,	97,950	4696	4696	4576	4226	100,900	100,950	4846	4846	4726	4646
	95,000	4549	4549	4429	3914		98,000	4699	4699	4579	4229	100,950	101,000	4849	4849	4729	4649
	,000	AEF4	AEF4	4404	2040		,000	4704	4704	4E04	4070	***************************************	1,000	4054	4054	4704	4054
95,000 95,050		4551 4554	4551 4554	4431 4434	3916 3918	98,000 98,050		4701 4704	4701 4704	4581 4584	4276 4279		101,050 101,100	4851 4854	4851 4854	4731 4734	4651 4654
95,100		4556	4556	4434	3921	98,100		4704	4704	4586	4279		101,100	4856	4856	4734	4656
95,150		4559	4559	4439	3923	98,150		4709	4709	4589	4283	101,150	101,200	4859	4859	4739	4659
95,200	95,250	4561	4561	4441	3925	98,200		4711	4711	4591	4286	101,200	101,250	4861	4861	4741	4661
95,250	95,300	4564	4564	4444	3927	98,250	98,300	4714	4714	4594	4288	101,250	101,300	4864	4864	4744	4664
95,300		4566	4566	4446	3930	98,300		4716	4716	4596	4290		101,350	4866	4866	4746	4666
95,350		4569	4569 4571	4449	3932	98,350		4719	4719 4721	4599	4293		101,400	4869	4869	4749	4669
95,400 95,450		4571 4574	4571 4574	4451 4454	3934 3936	98,400 98,450		4721 4724	4721 4724	4601 4604	4295 4298		101,450 101,500	4871 4874	4871 4874	4751 4754	4671 4674
95,500 95,550		4576 4579	4576 4579	4456 4459	3939 3941	98,500 98,550		4726 4729	4726 4729	4606 4609	4345 4348		101,550 101,600	4876 4879	4876 4879	4756 4759	4676 4679
95,600		4581	4579	4461	3943	98,600		4729	4729	4611	4350		101,650	4881	4881	4761	4681
95,650		4584	4584	4464	3945	98,650		4734	4734	4614	4352		101,700	4884	4884	4764	4684
95,700	95,750	4586	4586	4466	3948	98,700	98,750	4736	4736	4616	4355		101,750	4886	4886	4766	4686
95,750	95,800	4589	4589	4469	3950	98,750	98,800	4739	4739	4619	4357	101,750	101,800	4889	4889	4769	4689
95,800	95,850	4591	4591	4471	3952	98,800	98,850	4741	4741	4621	4360	101,800	101,850	4891	4891	4771	4691
95,850		4594	4594	4474	3954	98,850		4744	4744	4624	4362		101,900	4894	4894	4774	4694
95,900		4596 4500	4596 4599	4476	3957 3959	98,900		4746 4740	4746 4740	4626	4364		101,950	4896 4899	4896 4899	4776	4696
95,950 * This		4599		4479 sod by 3		98,950		4749	4749	4629	4367 <b>¢1</b>		102,000		4899 LCULATI	4779 ON SCH	4699 FDIII F
INIS	column	must a	lso be u	seu by a	quality	ing wid	ow(er)				<b>\$</b> 1	<b>∪∠,∪∪</b> ∪	t USE I	AA UAI	LOULAII	ON OCH	EUULE

### TAX CALCULATION SCHEDULE

1. Enter CONNECTICUT AGI (Form CT-1040, Line 5)	1	00
2. Enter Personal Exemption (From Table A, Exemptions)	2	00
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3	00
4. Connecticut Income Tax (See Table B, Connecticut Income Tax)	4	00
5. Enter Decimal Amount (From Table C, Personal Tax Credits). If zero, enter "0."	5 .	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. INCOME TAX (Subtract Line 6 from Line 4). Enter this amount on Form CT-1040, Line 6.	7	00

	Need help completing this schedule?
TIP!	Visit the DRS Web site at www.ct.gov/DRS
	have your income tax instantly calculated for you

#### **TABLE A - EXEMPTIONS FOR 2003 TAXABLE YEAR**

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

	Single		Married Filing	Jointly/Quali	fied Widow(er)	Marri	ed Filing Sepa	arately	He	ad of Househ	old
CONNEC	TICUT AGI		CONNEC	TICUT AGI		CONNEC	TICUT AGI		CONNEC	ΓΙCUT AGI	
More Than	Less Than Or Equal To	EXEMPTION	More Than	Less Than Or Equal To	EXEMPTION	More Than	Less Than Or Equal To	EXEMPTION	More Than	Less Than Or Equal To	EXEMPTION
\$ 0 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$33,000 \$35,000 \$35,000 \$36,000 \$37,000	\$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$34,000 \$35,000 \$36,000 \$37,000 and up	\$12,500 \$11,500 \$10,500 \$ 9,500 \$ 8,500 \$ 7,500 \$ 6,500 \$ 3,500 \$ 3,500 \$ 1,500 \$ 1,500 \$ 0	\$ 0 \$48,000 \$49,000 \$50,000 \$51,000 \$51,000 \$53,000 \$54,000 \$55,000 \$56,000 \$57,000 \$60,000 \$61,000 \$62,000 \$64,000 \$64,000 \$65,000 \$66,000 \$66,000 \$67,000 \$67,000 \$69,000 \$69,000 \$70,000 \$71,000	\$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$53,000 \$54,000 \$56,000 \$57,000 \$58,000 \$61,000 \$61,000 \$62,000 \$65,000 \$65,000 \$66,000 \$67,000 \$67,000 \$69,000 \$67,000 \$67,000 \$67,000 \$71,000 and up	\$24,000 \$23,000 \$22,000 \$21,000 \$19,000 \$18,000 \$17,000 \$16,000 \$15,000 \$14,000 \$113,000 \$110,000 \$10,	\$ 0 \$24,000 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$33,000 \$34,000 \$35,000	\$24,000 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$33,000 \$35,000 and up	\$12,000 \$11,000 \$10,000 \$ 9,000 \$ 8,000 \$ 7,000 \$ 6,000 \$ 5,000 \$ 4,000 \$ 2,000 \$ 1,000 \$ 0	\$ 0 \$38,000 \$39,000 \$40,000 \$41,000 \$42,000 \$44,000 \$45,000 \$47,000 \$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$55,000 \$55,000	\$38,000 \$39,000 \$40,000 \$41,000 \$42,000 \$43,000 \$44,000 \$45,000 \$47,000 \$49,000 \$50,000 \$51,000 \$53,000 \$54,000 \$55,000 \$55,000 and up	\$19,000 \$18,000 \$17,000 \$16,000 \$15,000 \$14,000 \$12,000 \$11,000 \$11,000 \$10,000 \$ 9,000 \$ 8,000 \$ 7,000 \$ 6,000 \$ 4,000 \$ 3,000 \$ 1,000 \$ 1,00

#### TABLE B - CONNECTICUT INCOME TAX FOR 2003 TAXABLE YEAR

Use your filing status shown on the front of your return.

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household		
If the amount on Line 3 of the Tax Calculation Schedule is:	If the amount on Line 3 of the Tax Calculation Schedule is:	If the amount on Line 3 of the Tax Calculation Schedule is:		
Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.00.	Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.00.	Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.00.		
EXAMPLE: If the amount on Line 3 is \$13,000 enter \$450.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150.00 \$150.00 + \$300.00 = \$450.00	EXAMPLE: If the amount on Line 3 is \$22,500 enter \$725.00 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125.00 \$125.00 + \$600.00 = \$725.00	EXAMPLE: If the amount on Line 3 is \$20,000 enter \$680.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200.00 \$200.00 + \$480.00 = \$680.00		

#### TABLE C - PERSONAL TAX CREDITS FOR 2003 TAXABLE YEAR

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

Single			Married Filing Jointly/Qualified Widow(er)		Married Filing Separately		Head of Household				
CONNECT	ICUT AGI	DECIMAL	CONNEC	NECTICUT AGI DECIMAL		CONNECTICUT AGI		DECIMAL	CONNECTICUT AGI		DECIMAL
More Than	Less Than Or Equal To	AMOUNT	More Than	Less Than Or Equal To	AMOUNT	More Than	Less Than Or Equal To	AMOUNT	More Than	Less Than Or Equal To	AMOUNT
\$12,500	\$15,600	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,600	\$16,100	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,100	\$16,600	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,600	\$17,100	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,100	\$17,600	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,600	\$18,100	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,100	\$18,600	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,600	\$19,100	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,100	\$20,800	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$20,800	\$21,300	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,300	\$21,800	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$21,800	\$22,300	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,300	\$26,000	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,000	\$26,500	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,500	\$27,000	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,000	\$27,500	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,500	\$28,000	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,000	\$50,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,000	\$50,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$50,500	\$51,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,000	\$51,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$51,500	\$52,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,000	\$52,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$52,500	\$53,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,000	\$53,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$53,500	\$54,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,000	\$54,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$54,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Form CT-1040TCS (Rev. 12/03)

### CONNECTICUT TAX ASSISTANCE

#### FOR TAX INFORMATION

- Visit the DRS Web site at: www.ct.gov/DRS
- Call CONN-TAX: 1-800-382-9463 (in-state) or

860-297-5962 (from anywhere)

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

Personal taxpayer assistance is available during business hours listed below. Extended hours are available. Call CONN-TAX or visit our Web site for details.

• Write to:

Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032

#### WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday, 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices, call CONN-TAX and press 3. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT 10 Middle Street 203-336-7890 HAMDEN 3074 Whitney Avenue, Bldg. #2 203-287-8243

HARTFORD 25 Sigourney Street 860-297-5962 NORWICH 2 Cliff Street 860-889-2669

WATERBURY Rowland State Government Center 55 West Main Street, Suite 100

203-805-6789

For questions about **federal taxes**, contact the Internal

Revenue Service (IRS) at 1-800-829-1040 or visit: www.irs.gov

To order **federal tax forms**, call: 1-800-829-3676.

#### FORMS AND PUBLICATIONS

May be obtained anytime by using any of the following resources:

#### Internet

Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS

#### DRS TaxFax

Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or

#### Telephone

From a touch-tone phone call:

**1-800-382-9463** (in-state) and select **Option 2**, or **860-297-4753** (from anywhere).

#### **ELECTRONIC FILING OPTIONS**



File your federal and Connecticut returns together using *e-file*! Visit:

www.irs.gov/efile



File **Form CT-1040 EXT** over the internet using WebFile. Visit:

www.ct.gov/DRS

Check this booklet for additional details!

#### STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at www.ct.gov

#### DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

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