

2016 FORM CT-1040

Connecticut Resident Income Tax Return and Instructions

This booklet contains:

- Form CT-1040
- Schedule CT-EITC
- Schedule CT-CHET
- Tax Tables
- Tax Calculation Schedule
- Use Tax Information
- Index



Tax information is
available on the DRS
website at
www.ct.gov/DRS

Important 2016 Connecticut Income Tax Topics:

File Electronically

File electronically ... it is fast and free!
Visit www.ct.gov/TSC to electronically file.
See *Taxpayer Service Center*, on Page 54.



Refund Options

Direct Deposit

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

See *Refund Options, Direct Deposit*, on Page 3.

Paper Check

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

Connecticut Earned Income Tax Credit

Full-year residents may be eligible to claim the Connecticut earned income tax credit (CT EITC).

See *CT EITC* on Page 5.

Protecting Taxpayer Information and Refunds

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

See *Protecting Taxpayer Security*, on Page 15.

File early to protect your refund from identity thieves.

“We may not like taxes, but it is the way we all contribute to an even better Connecticut. Thank you for doing your part!”

Commissioner Kevin B. Sullivan

What's New

Personal Tax Credit for Single Filers

The Connecticut adjusted gross income (AGI) beginning threshold for calculating the personal tax credit for single filers has increased to \$15,000 for the taxable year 2016.

Personal Exemption for Single Filers

The personal exemption for individuals whose filing status is single has increased to \$15,000 for the 2016 taxable year. There is a \$1,000 reduction in the personal tax exemption for every \$1,000 of Connecticut adjusted gross income over \$30,000.

Property Tax Credit Limitation

For taxable year 2016, the maximum income tax credit for taxes paid to Connecticut municipalities is \$200. The phase-out threshold increases to \$49,500 for single taxpayers. The phase-out thresholds for the remaining filing statuses remain at the 2015 levels.

Earned Income Tax Credit

The scheduled increase in the earned income tax credit for Connecticut resident individuals is delayed. The earned income tax credit in effect for 2015 (27.5%) will remain in effect for the 2016 taxable year. The scheduled increase will resume in taxable year 2017.

Income Tax Exemption for Teacher Pensions

For taxable years beginning on or after January 1, 2016, as long as you properly include it in gross income for federal income tax purposes, when determining your Connecticut

adjusted gross income, you are allowed a subtraction modification from federal adjusted gross income of 25% of pension payments received from the Connecticut teacher's retirement system.

For taxable year beginning January 1, 2017, and each taxable year thereafter, the subtraction modification will be 50%.

Filing and Paying Electronically

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center (TSC)** to file their Connecticut income tax return at www.ct.gov/TSC.

Electronically filing and paying your taxes is easy and accurate. It provides you with confirmation of receipt and reduces the possibility of errors.

While some taxpayers may be reluctant to make electronic payments for security reasons, we want to assure you that our electronic funds transfer is safe and secure.

Angel Investor Tax Credit

Effective for taxable years beginning on or after **January 1, 2016**, an angel investor may sell, assign, or transfer all or part of the Angel Investor Tax Credit to another taxpayer one time. Additionally, an angel investor can continue to seek this tax credit through Connecticut Innovations, Inc., until June 30, 2019. The program was previously scheduled to sunset on June 30, 2016.

The new **Form CT-AIT, Angel Investor Tax Credit** must be completed when claiming an Angel Investor Tax Credit when the credit was bought, assigned, or transferred.

Timely Filed Returns – April 18, 2017

The 2016 Connecticut income tax return (and payments) will be considered timely if filed on Tuesday, April 18, 2017.

In 2017, the due date for filing a Connecticut income tax return (April 15) falls on a Saturday. The next business day is Monday, April 17, which is a legal holiday in the District of Columbia (Emancipation Day). Therefore, for filing purposes the next business day is Tuesday, April 18, 2017.

Pass-through Entities

Single Sales Factor Apportionment and Market-Based Sourcing: Effective for taxable years beginning on or after **January 1, 2017**, a business, trade, profession, or occupation carried on in Connecticut and outside of Connecticut must apportion its income using a single factor gross income percentage. These multistate businesses are required to utilize market-based sourcing for purposes of determining their gross income percentage. Businesses must source receipts from the sales of services and intangible property on a market basis. Receipts from the rental, lease, or license of tangible personal property are sourced according to the location of the property. Receipts from the sale of tangible personal property continue to be sourced based upon the location of the purchaser. Businesses that cannot reasonably determine where their receipts should be sourced under the statutory rules may petition the Commissioner to use an alternate method that reasonably approximates such sourcing rules.

Sales of intangible property and tangible personal property are excluded from the apportionment calculation (numerator and denominator) if such property is not held by the company primarily for sale to customers in the ordinary course of the company's trade or business. Net income from the sale, rental, lease, or license of real property is allocated to the location of the real property, and the gross receipts from these transactions are excluded from the apportionment calculation.

DRS is preparing guidance regarding market-based sourcing and will post this guidance on its website as soon as it becomes available.

Internal Revenue Code section 457A Reporting Requirements of Deferred Compensation

The Tax Extenders and Alternative Minimum Tax Relief Act of 2008 enacted Internal Revenue Code section 457A.

This section applies to deferred compensation paid to any service provider under a nonqualified deferred compensation plan that is attributable to services performed after December 31, 2008. Deferred compensation earned before January 1, 2009 must be reported on or before taxable year 2017. This requirement includes management companies providing services to offshore hedge funds.

Pursuant to Conn. Gen. Stat. §12-711(a), compensation from nonqualified deferred compensation plans attributable to services performed within Connecticut, including compensation required to be included in federal gross income under section 457A of the Internal Revenue Code, is subject to Connecticut income tax.

Thus, if you are a service provider to whom section 457A applies, you must report such income as Connecticut sourced.

Consult your tax advisor for detailed information on the application of section 457A of the Internal Revenue Code.

REFUND OPTIONS

Direct Deposit

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

Make your direct deposit successful by:

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

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

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

Paper Check

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

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

Q & A About the Connecticut Individual Use Tax

1. What is use tax?

Connecticut taxpayers owe **use tax** on purchases of taxable goods or services when Connecticut sales tax is not collected at the time of sale. Most often, this results from purchases made online or out-of-state. Together, sales and use taxes assure that taxable purchases of goods and services used in Connecticut are treated equally and fairly.

2. Who pays use tax?

If Connecticut sales tax is not paid to the retailer at the time of purchase, Connecticut law requires that the purchaser pay use tax directly to the DRS.

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

You must pay use tax on taxable goods whether purchased, leased or rented, and taxable services. Taxable goods include: furniture, jewelry, automobiles, appliances, cameras, computers, and computer software. Taxable services include: repair services to your television, motor vehicle, or computer; landscaping services for your home; and reupholstering services for your household furniture.

4. Are there exemptions from the use tax?

Yes. Generally, any purchase or lease of goods or services exempted from Connecticut sales tax is also exempt from Connecticut use tax. Some examples are newspapers,

magazines by subscription, Internet access services, and repair and maintenance services to vessels.

5. Do I owe Connecticut use tax on all my out-of-state purchases of goods that are taxable in Connecticut?

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

Generally, if you purchase taxable goods from mail order companies, over the Internet or at an out-of-state location and had those goods shipped to Connecticut or brought back into Connecticut for use in Connecticut and did not pay Connecticut sales tax, you must pay the Connecticut use tax.

6. What are the use tax rates?

Use tax rates are the same as sales tax rates. The general rate is 6.35% for purchases of taxable goods or services. The rate on computer and data processing services is 1%. However, the sales tax rate on certain items of tangible personal property is 7.75%. (See *Schedule 4, Individual Use Tax*, on Page 33.)

7. When must individuals pay use tax?

You must pay use tax no later than April 15 for purchases made during the preceding calendar year (January - December). Your use

tax liability may be reported either on Form OP-186, Form CT-1040, Form CT-1040NR/PY, or Form CT-1040X. If you are not required to file a Connecticut income tax return, you must file and pay your use tax liability using Form OP-186 no later than April 15. You may file one 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. Are there penalties and interest for not paying the use tax?

Yes. The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return. When you sign an annual income tax return, you are legally declaring the truthfulness, completeness, and correctness of all information – including the section for use tax payment.

9. How does an individual calculate their use tax liability?

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 applicable sales tax rate (1%, 6.35%, or 7.75%).



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

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

11. What if I do not report and pay the use tax I owe?

You or your preparer **must** sign and declare that your income tax filing is “true, complete, and correct.” **That includes calculating and reporting on Line 15 all purchases of goods or services, whether in Connecticut or from outside the state, on which Connecticut sales tax was due but not paid.** Failure to report use tax due on Line 15 and include that amount in the total amount due on Line 30 may subject you to a penalty of up to \$5,000, imprisonment for up to 5 years, or both.

Sample Use Tax Table

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

Connecticut Earned Income Tax Credit

CT EITC

You earned it, claim it.

When filing your return, don't forget the Connecticut Earned Income Tax Credit.

- To qualify for the Connecticut Earned Income Tax Credit (CT EITC), you must be a **full-year Connecticut resident**. Part-year residents and nonresidents with Connecticut sourced income do not qualify for the CT EITC and must file Form CT-1040NR/PY.
- Qualified taxpayers claim the CT EITC by completing **Schedule CT-EITC, Connecticut Earned Income Tax Credit** (included in this book).
- Schedule CT-EITC **must** be attached to Form CT-1040 (or Form CT-1040X) or the claim for credit will not be reviewed.
- The CT EITC is equal to 27.5% of the amount of the federal earned income credit claimed and allowed.



DRS EITC
Website

See *Schedule CT-EITC - Connecticut Earned Income Tax Credit*, on Page 34.

Connecticut taxpayers may obtain help filing Schedule CT-EITC by visiting www.ct.gov/drs/eitc or calling **Infoline 211 for information on reputable and free tax filing assistance**. See the back cover for more Connecticut tax information.

Connecticut Organ Donor (♥)

Give the gift of hope by registering to become an organ and tissue donor. Information about organ donation and various organ donor programs is available from the following websites.



Donate Life Connecticut
www.ctorganandtissuedonation.org/



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



Organ Donation
www.organdonor.gov/



LifeChoice Donor Services
www.lifechoiceopo.org/



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



New England Organ Bank
www.neob.org/

Contributions to Designated Charities

Below is a list of charities for which you may use your tax return to contribute all or a portion of your refund. Enter your total contributions on **Form CT-1040, Connecticut Resident Income Tax Return, Schedule 5, Line 70. Your contribution is irrevocable.**

To contribute directly, send your contribution to the address shown below.

Designated Charity:		Mailing Address:	Make checks payable to:
Aids Research Education Fund	Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS).	Department of Public Health - HIV Prevention Program MS #11APV PO Box 340308 Hartford CT 06134-0308	Treasurer, State of Connecticut/AIDS Fund
Breast Cancer Research and Education Fund	Assists research, education, and community service programs related to breast cancer.	Department of Public Health - Community Health and Prevention Section MS #11 CCS PO Box 340308 Hartford CT 06134-0308	Treasurer, State of Connecticut/Breast Cancer Fund
CHET Baby Scholars Fund	Provides contributions of up to \$250 for CHET college savings accounts opened for children under age one or newly adopted.	Office of the State Treasurer CHET, 7th Floor 55 Elm Street Hartford, CT 06106	Treasurer, State of Connecticut/CHET Baby Scholars
Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Department of Energy & Environmental Protection Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	DEEP-Endangered Species/ Wildlife Fund
Military Relief Fund	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military service creates family financial hardship.	Military Department, Military Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795	Treasurer, State of Connecticut/Military Relief Fund
Organ Transplant Fund	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	Commissioner of Social Services/Organ Transplant Fund
Safety Net Services Fund	Protects the children of families who are no longer eligible for public assistance benefits.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	Commissioner of Social Services/Safety Net Fund

General Information

Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at www.ct.gov/DRS or call **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) during business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For walk-in assistance, refer to the back cover for a list of DRS offices. If you visit, be sure to bring:

- **Copy 2** of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number (SSN) card, photo identification, and proof of qualifying property tax payments if you are claiming a property tax credit; **and**
- Your **completed** federal income tax return.

Forms and Publications

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

Connecticut Form 1099-G

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

Important Reminders

- ☐ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you receive the forms on or before January 31. If you receive an additional federal Form W-2 or 1099 after filing your Connecticut income tax return, you may be required to file **Form CT-1040X, Amended Connecticut Income Tax Return for Individuals**. See *Amended Returns*, on Page 38.
- ☐ Most taxpayers qualify to electronically file their Connecticut income tax return. See *Filing the Connecticut Income Tax Return Electronically*, on Page 8.
- ☐ You **must** use blue or black ink to complete your paper return.
- ☐ Complete and send all four pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information, the processing of your return will be delayed.
- ☐ **Do not send Forms W-2, Forms 1099, or Schedules CT K-1** with your Connecticut income tax return. Complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you fail to complete all columns.
- ☐ Enter your name, mailing address, your SSN or ITIN, and the name and SSN or ITIN for your spouse (if filing a joint return), and attach all required schedules or forms.
- ☐ Check the correct filing status on your return.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.
- ☐ Have your paid preparer sign the return and enter the preparer's Federal Employer Identification Number (FEIN) in the space provided.
- ☐ Check the box next to the deceased taxpayer's SSN if you are an executor, administrator, or spouse filing a return for a deceased taxpayer.
- ☐ Check the box on the first page of your return if you are filing **Form CT-1040CRC, Claim of Right Credit**.
- ☐ Check the box on the first page of your return if you are filing **Form CT-8379, Nonobligated Spouse Claim**. See *Nonobligated Spouse*, on Page 15.
- ☐ If you filed joint estimated tax payments but elect or are required to file separate income tax returns, both you and your spouse must file your income tax returns at the same time. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing address on the envelope when filing your paper return. One address is for all tax forms with payment. The other address is for refunds and all other tax forms without payment. See *Mailing Addresses for Form CT-1040*, on Page 12.
- ☐ If you qualify to claim the Connecticut Earned Income Tax Credit, complete and attach **Schedule CT-EITC, Connecticut Earned Income Tax Credit**.
- ☐ Elect direct deposit, by completing Lines 25a through 25c, for the fastest way to receive your refund. This option is **not** available to first-time filers. If you do not elect direct deposit, a refund check will be issued and refund processing may be delayed.
- ☐ Check the box on the first page of your return if you are filing **Form CT-AIT, Angel Investor Tax Credit**. Complete Form CT-AIT if you are selling, assigning, or transferring the credit. **You must file a paper Form CT-1040 when you complete Form CT-AIT**. See *Angel Investor Tax Credit*, on Page 17.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



DRS Website



8003829463 DRS Telephone



8602975962 DRS Telephone

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 2016 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT;
- You meet the Gross Income Test;
- You had a federal alternative minimum tax liability; **or**
- You are claiming the Connecticut earned income tax credit (CT EITC).

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

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

Gross income includes income from all sources within Connecticut and outside of Connecticut. Gross income includes but is not limited to:

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

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2016 taxable year exceeds:

- \$12,000 and you are married filing separately;
- \$15,000 and you are filing single;
- \$19,000 and you are filing head of household; **or**
- \$24,000 and you are married filing jointly or qualifying widow(er) with dependent child.

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

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



DRS Website



TSC Website

Example 1: Your only income is from a sole proprietorship and you file 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 do not have to file a Connecticut income tax return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: You are a single individual. You received \$15,000 in wage income and \$1,000 in federally-exempt interest from California state bonds. Your gross income (federal adjusted gross income with any additions to income from Form CT-1040, Schedule 1, Line 31, Interest on state and local government obligations other than Connecticut) is \$16,000. Therefore, you must file a Connecticut income tax return.

Filing the Connecticut Income Tax Return Electronically

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center (TSC)** to file their Connecticut income tax return at **www.ct.gov/TSC**. Electronically filing and paying your taxes is easy and accurate. It provides you with confirmation of receipt and reduces the possibility of errors.

While some taxpayers may be reluctant to make electronic payments for security reasons, we want to assure you that our electronic funds transfer is safe and secure.

You may electronically file your Connecticut income tax return through the **TSC** if all of the following are true:

- ☐ You filed a Connecticut income tax return in the last three years; or you have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license or Connecticut non-driver ID;
- ☐ Your filing status is the same as the last return DRS has on file, or, if your filing status changed since your last filing, your new filing status is displayed in the drop-down menu. If your new filing status is not displayed in the drop-down menu, visit the DRS website at **www.ct.gov/DRS**, select *For Individuals* and select *E-Services* for information on other e-filing options;
- ☐ You are not filing **Form CT-1040CRC, Claim of Right Credit** or **Form CT-AIT, Angel Investor Tax Credit**; **and**
- ☐ You have no more than ten Forms W-2 or 1099 that show Connecticut income tax withheld.

Do not send a paper copy of your electronically filed return with the payment. Send only **Form CT-1040V, 2016 Connecticut Electronic Filing Payment Voucher**, with your payment.

Relief From Joint Liability

In general, if you and your spouse file a joint income tax return, you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited and specific cases, relief may be granted if you believe all or any part of the amount due should be paid only by your spouse.

You may request consideration by filing **Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)**.

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

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

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

Title 19 Recipients

If you are a Title 19 recipient, you must file a Connecticut income tax return if you meet the requirements for *Who Must File a Connecticut Resident Return* on Page 8.

However, if you do not have funds to pay your Connecticut income tax, complete **Form CT-19IT, Title 19 Status Release**, and attach it to the **front** of your Connecticut income tax return if the following two conditions apply:

- You were a Title 19 recipient during 2016; **and**
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2016.

Completing this form authorizes DRS to verify your Title 19 status for 2016 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File a Connecticut Resident Return* are met. The executor, administrator, or surviving spouse **must** check the box next to the deceased taxpayer's SSN on the front page of the return; sign for the deceased taxpayer on the signature line; and indicate the date of death.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



PS 2016(2)

Generally, the Connecticut and federal filing status must be the same. A surviving spouse may file a joint Connecticut income tax return if the surviving spouse filed a joint federal income tax return. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2016, their legal representative must file a final return.

Claiming a Refund for a Deceased Taxpayer

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

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

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

Special Information for Nonresident Aliens

If you are a nonresident alien, you must file a Connecticut income tax return if you meet the requirements of *Who Must File a Connecticut Resident Return*, on Page 8. In determining whether you meet the gross income test, you must take into account any income not subject to federal income tax under an income tax treaty between the United States and the country of which you are a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income you report on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to your federal adjusted gross income. See **Form CT-1040, Schedule 1**, Line 37, or **Form CT-1040NR/PY, Schedule 1**, Line 39.

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

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

Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

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

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

Resident

You are a **resident** for the 2016 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2016 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2016 taxable year **and** spent a total of more than 183 days in Connecticut during the 2016 taxable year.

Nonresident aliens who meet either of these conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes. See also *Special Rules for Married Individuals* on Page 17 and *Special Information for Nonresident Aliens* on Page 9.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2016 taxable year, you must file **Form CT-1040**.

Part-Year Resident

You are a **part-year resident** for the 2016 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2016 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 2016 taxable year, you must file **Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return**.

Nonresident

You are a **nonresident** for the 2016 taxable year if you are neither a resident nor a part-year resident for the 2016 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2016 taxable year, you must file Form CT-1040NR/PY.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2016 even if your domicile was Connecticut.

Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2016 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2016 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 2016 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 the portion of the taxable year bears to 548. See the calculation below:

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

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



Military Personnel Filing Requirements

Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax.

If you enlisted in the military service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Resident, Part-Year Resident, or Nonresident*, above.

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

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

If Jill had no other income . . .

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

If Jill had a part-time job in Connecticut . . .

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

Spouses of military personnel, see **Informational Publication 2015(24)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.

Combat zone is an area designated by an Executive Order from the President of the United States as areas in which the U.S. Armed Forces are engaging or have engaged in combat. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

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

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



IP 2015(24)



PS 2016(4)

Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See **Informational Publication 2015(24)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Connecticut Adjusted Gross Income

Connecticut adjusted gross income is your federal adjusted gross income as properly reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4; and any Connecticut modifications required to be reported on Form CT-1040, *Schedule 1*.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes as you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2016 are references to your taxable year beginning during 2016.

You must use the same method of accounting for Connecticut income tax purposes as you use for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File

Your Connecticut income tax return is due on or before April 15, 2017. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if filed by the next business day.

The 2016 Connecticut income tax return (and payments) will be considered timely if filed on Tuesday, April 18, 2017.

In 2017, the due date for filing a Connecticut income tax return (April 15) falls on a Saturday, the next business day is Monday, April 17, which is a legal holiday in the District of Columbia (Emancipation Day). Therefore, for filing purposes the next business day is Tuesday, April 18, 2017.

Your return meets the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. This list is subject to change. See **Policy Statement 2016(4)**, *Designated Private Delivery Services and Designated Types of Service*, for a current list of qualified PDSs.

If Form CT-1040 is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 14 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/TSC to file your extension electronically.

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 14 if you do not pay all the tax due with your extension request.

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

- Have requested an extension of time to file your 2016 federal income tax return and you expect to owe no additional Connecticut income tax for the 2016 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; **or**
- Pay your expected 2016 Connecticut income tax due using a credit card on or before the due date.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; **or**
- Have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2016 and wish to submit a payment with Form CT-1040 EXT.

If you file an extension request with a payment after the due date, generally April 15, DRS will deny your extension request.

U.S. Citizens Living Abroad

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

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date is extended for six months.

If you received a federal extension of time to file beyond six months, to qualify for the federal foreign earned income exclusion and for the foreign housing exclusion or deduction, you may file your Connecticut return using the federal extension due date. Submit a copy of the approved federal Form 2350, Application for Extension of Time to File U.S. Income Tax return by attaching it to the front of your Form CT-1040.

Extension of Time to Pay

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

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

Mailing Addresses for Form CT-1040

For tax forms **with payment** enclosed:

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

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

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

For **payments without tax forms**:

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

To ensure proper posting of your payment, write “**2016 Form CT-1040**” and your SSN(s) (optional) on the front of your check.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



TSC Website

Estimated Tax Payments for Tax Year 2017

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2017 taxable year.

Your required annual payment for the 2017 taxable year is the lesser of:

- **90%** of the income tax shown on your 2017 Connecticut income tax return; **or**
- **100%** of the income tax shown on your 2016 Connecticut income tax return, if you filed a 2016 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 2016 taxable year, and you did not file a 2016 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2016 taxable year and you did not file a 2016 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2016 taxable year, your required annual payment is 90% of the income tax shown on your 2017 Connecticut income tax return.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2015(17), A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES**.

Filing Form CT-1040ES

You may file and pay your Connecticut estimated tax using the **TSC**. Visit the DRS website at www.ct.gov/TSC for more information. You may also pay your 2017 estimated Connecticut income tax payments by credit card.

Use **Form CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals**, to make estimated Connecticut income tax payments for 2017 using a paper return. If you made estimated tax payments in 2016, you will automatically receive coupons for the 2017 taxable year in mid-January. They will be preprinted with your name, address, and the last four digits of the SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2016, use Form CT-1040ES to make your first estimated income tax payment. Form CT-1040ES is available on the DRS website. If you file this form, additional preprinted coupons will be mailed to you.

To avoid making estimated tax payments, you may request your employer to 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 2017(7), Is My Connecticut Withholding Correct?**

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in IRC §6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2018, for the 2017 taxable year. The required installment is the lesser of 66⅔% of the income tax shown on your 2017 Connecticut income tax return or 100% of the income tax shown on your 2016 Connecticut income tax return.

2017 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for 2017 calendar year taxpayers are:

April 15, 2017 *	25% of your required annual payment
June 15, 2017	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)
September 15, 2017	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)
January 15, 2018	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)

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

* The April 15, 2017, estimated payment will be considered timely if made on Tuesday, April 18, 2017.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



IP 2015(17)



TSC Website



IP 2017(7)

If you file a 2017 Connecticut income tax return on or before March 1, 2018, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for underpayment of estimated tax.

Farmers or fishermen who use these special rules **must** complete and attach **Form CT-2210, Underpayment of Estimated Tax by Individuals, Trusts, and Estates**, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040. See **Informational Publication 2010(16), Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax**, or **Informational Publication 2009(14), Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax**.

Filing Form CT-2210

You may be charged interest if your 2016 Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

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

Interest

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

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* on this page.

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

Penalty for Late Payment or Late Filing

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

- Pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return; **and**
- Pay the balance due with the return on or before the extended due date. If you file your return electronically and pay your balance due by check, then your check

must be postmarked on whichever is earlier: the date of acceptance of the electronic return or the extended due date.

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

Penalty for Failure to File

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

Waiver of Penalty

To make a waiver of penalty request, taxpayers must complete and submit **Form DRS-PW, Request for Waiver of Civil Penalty**, to the DRS Operations Bureau/Penalty Waiver. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Operations Bureau/Penalty Waiver at 860-297-5727.

Department of Revenue Services
Operations Bureau/Penalty Waiver
PO Box 5089
Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. See **Policy Statement 2015(4), Requests for Waiver of Civil Penalties**.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2017, or the date on which the underpayment is paid.

If you file a 2016 Connecticut income tax return on or before January 31, 2017, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2017.

A farmer or fisherman who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2017, if he or she files a 2016 Connecticut income tax return on or before March 1, 2017, and pays in full the amount computed on the return as payable on or before that date.

**QRCS for DRS
publications
referenced on
this page.**



IP 2009(14)



PS 2015(4)



IP 2010(16)

Refund Information

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

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

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

For returns filed on paper, you must allow 10 to 12 weeks from the date you mailed the return before checking on the status of your refund. Your refund could be delayed if additional information or identity verification is required to prevent refund theft.

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

Option 1: Direct Deposit

To elect direct deposit, complete Lines 25a through 25c. See *Line 25: Refund*, on Page 21.

Make your direct deposit successful by:

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

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

Option 2: Paper Check

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

Refund Status

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

If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment. Interest is computed at the rate of two thirds of one percent ($\frac{2}{3}\%$) for each month

or fraction of a month between the ninetieth day following receipt of your properly completed claim for refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Protecting Taxpayer Security

Tax fraud and refund theft are very serious challenges.

DRS is committed to protecting taxpayer identity information and making sure thieves do not steal refunds. Once again this tax season, we have increased our anti-fraud efforts in coordination with the IRS, other state tax agencies, and tax preparers.

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

In other circumstances of suspicious filing, refunds may be delayed while we work with the actual taxpayer to confirm that it is not a fraudulent claim. We ask for your understanding and patience; we are only doing this to protect you.

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

Offset Against Debts

If you are due a refund, all or part of your overpayment may be used to pay outstanding debts or taxes. Your overpayment will be applied in the following order: penalty and interest you owe to DRS; other taxes you owe to DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2017 estimated tax; CHET contributions; and your designated charitable contributions. Any remaining balance will be refunded to you. If your refund is reduced, you will receive an explanation for the reduction.

Connecticut Lottery Winners Who Are Delinquent Taxpayers

DRS provides to the Connecticut Lottery Corporation a list of delinquent taxpayers who have an unpaid tax liability. If you are a Connecticut Lottery winner, the Connecticut Lottery Corporation will deduct and withhold from the lottery prize payment the amount of your outstanding Connecticut tax liability.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support, a debt to any Connecticut state agency, or tax due to another state or the IRS, the spouse who is not obligated may be eligible to claim a share of the joint income

QRCS for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



DRS Website



DRS My Refund Website



800-382-9463 DRS



860-297-5962 DRS

tax refund. A nonobligated spouse who received income in 2016 and who made Connecticut income tax payments (withholding or estimates) for the 2016 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2016; **and**
- There was an overpayment of tax.

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

If you are filing a paper Form CT-1040, check the box on the front of your return to indicate that you are filing Form CT-8379. Attach Form CT-8379 and all W-2 and 1099 forms to the front of your return.

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

Do **not** use Form CT-8379 to claim your share of a Connecticut income tax refund that was applied to your spouse's federal income tax liability. For information about IRS offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

Payment Options

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

Pay Electronically

To make a direct payment visit the **TSC** at www.ct.gov/TSC and follow the prompts or visit <https://drsindtax.ct.gov>. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing number.

You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You **must** pay the balance due on or before the due date to avoid penalty and interest.

Should you elect to file electronically but make your payment of tax due with a paper check, you are required to remit your payment with **Form CT-1040V, 2016 Connecticut Electronic Filing Payment Voucher**. Do **not** send a paper copy of your electronically filed return with the payment.

Pay by Credit Card or Debit Card



You may elect to pay your 2016 Connecticut income tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect

to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

- Visit www.officialpayments.com and select *State Payments*; **or**
- Call Official Payments Corporation toll-free at **800-487-4567**.

Your payment is effective on the date you make the charge.

Pay by Mail

Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write **"2016 Form CT-1040"** and your SSN(s) (optional) on the front of your check. Sign your check and clip it to the front of your return. **Do not send cash**. DRS may submit your check to your bank electronically.

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

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH, to the back of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040 EXT.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

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

DRS does not round when issuing refunds.

Income Tax Credit

The following credit is applicable against the income tax. If you qualify, you may claim the credit on **Schedule CT-IT Credit, Income Tax Credit Summary**.

For more information about additional requirements and limitations to this credit, see **Special Notice 2010(3), 2010 Legislative Changes Affecting the Income Tax**; **Special Notice 2012(6), 2012 Legislative Changes Affecting the Income Tax**; or contact Connecticut Innovations Inc.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



TSC Website



Official Payments Website



Official Payments Telephone

The tax credit may be claimed by the shareholders or partners of an S corporation or an entity treated as a partnership for federal income tax purposes. If the entity is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner provided the owner is a person subject to Connecticut income tax.

Angel Investor Tax Credit

The angel investor tax credit is available to investors who meet the requirements of Conn. Gen. Stat. §12-704d, as amended by Conn. Pub. Acts 16-3 (May Spec. Session.) §183. An angel investor must apply to Connecticut Innovations, Inc. (CII) to reserve the credit and must receive an *Angel Investor Tax Credit Certificate* from CII before claiming the credit on the income tax return.

The credit is for a cash investment of not less than \$25,000 in the qualified securities of a Connecticut business by an angel investor. The credit is equal to 25% of such investor's cash investment provided the total tax credits allowed to any one investor shall not exceed \$250,000 and shall be claimed in the taxable year in which the cash investment was made.

The credit cannot be used against the withholding tax liability imposed under Conn. Gen. Stat. §12-707 and cannot exceed the amount of income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year.

Tax credits cannot be reserved for any investments made on or after July 1, 2019. Any tax credit claimed but not applied against the income tax liability may be carried forward for the five immediately succeeding taxable years until the full credit has been applied.

Effective for taxable years commencing on or after January 1, 2016, the angel investor tax credit may be assigned, transferred, or sold. You **must** complete **Form CT-AIT, Angel Investor Tax Credit**, if you are selling, assigning, or transferring the credit. You must also complete this form if you have obtained the Angel Investor Credit through a purchase, assignment, or transfer. Attach Form CT-AIT to the back of your paper return. **You must file a paper Form CT-1040 when you complete Form CT-AIT.**

QRCS for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



SN 2012(6)



888-337-5454 CT Innovations



SN 2010(3)



CT Innovations Website

Completing Form CT-1040

Before you begin, gather all your records, including all your federal W-2 and 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. Complete the return in blue or black ink only.

1 Taxpayer Information

Filing Status - Check only one box.

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 2016, consult the information in your federal income tax booklet or call the IRS at 800-829-1040.

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

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

Special Rules for Married Individuals

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

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

- File jointly for federal income tax purposes; **and**
- Elect to be treated as if both were Connecticut residents for the entire taxable year.

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

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

When both spouses are **nonresidents** of Connecticut and only one of you has income derived from or connected with

sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is married filing separately for Connecticut unless you both elect to file a joint Connecticut income tax return. If an election is made, married filing jointly is your Connecticut income tax filing status.

When one spouse is a nonresident alien and the other is a citizen or resident of the United States, 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 the joint federal adjusted gross income must be used on Form CT-1040, Line 1. It also means the spouse who would not otherwise be required to file is now jointly and severally liable for any tax liability associated with the filing of the income tax return.

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

Social Security Number, Name, and Address

You **must** write your Social Security Number (SSN), name, and address in the space provided. If your city or town of residence is different from your mailing address enter the additional information in the space provided. If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If the taxpayer is deceased, see *Deceased Taxpayers* on Page 9.

If you are a nonresident alien and do not have an SSN, enter your Individual Taxpayer Identification Number (ITIN) in the space provided above your name. Nonresident aliens who have applied for an ITIN from the Internal Revenue Service by filing federal Form W-7, but have not received the ITIN, must wait for the ITIN to be issued before filing their Connecticut tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, enter *Applied For* or *NRA* in the SSN field, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed. DRS cannot process your return until we receive the ITIN.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



2016 DRS Income Tax Calculator

2 Calculate Your Tax

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2016 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.

Nonresident aliens, see *Special Information for Nonresident Aliens* on Page 9.

Line 2: Additions

Enter the amount from **Form CT-1040, Schedule 1**, Line 38. See *Additions to Federal Adjusted Gross Income* on Page 23.

Line 3

Add Line 1 and Line 2 and enter the total.

Line 4: Subtractions

Enter the amount from Form CT-1040, *Schedule 1*, Line 50. See *Subtractions From Federal Adjusted Gross Income* on Page 24.

Line 5: Connecticut Adjusted Gross Income

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

Line 6: Income Tax

For each filing status, if the amount on Line 5 is: \$12,000 or less for married filing separately; \$15,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for married filing jointly, or qualifying widow(er) with dependent child, enter "0" on Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods.

If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* beginning on Page 39 to find your tax.

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

1. Use the **Income Tax Table** on the DRS website at **www.ct.gov/DRS** and select *Individuals*;
2. Use the *Tax Calculation Schedule* beginning on Page 49; or
3. Use the online **Tax Calculator** found on the DRS website at **www.ct.gov/DRS** and select *Individuals*.

If your Connecticut adjusted gross income is more than \$500,000, visit **www.ct.gov/DRS** and select *Individuals* to use the **Income Tax Calculator** or use the *Tax Calculation Schedule* beginning on Page 49. You may also use the *Income Tax Calculator* or the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$500,000. If you calculate your tax manually, using the tax calculator on the DRS website will ensure your tax calculation is correct.

After you have found the calculated tax, enter that amount on Line 6.

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 59 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* on Page 27.

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 and enter the result. 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 2016, you must file **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**. Enter the amount shown on Form CT-6251, Line 23.

Line 10

Add Line 8 and Line 9 and enter the total.

Line 11: Credit for Property Taxes Paid on Your Primary Residence, Motor Vehicle, or Both

If Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, complete and attach *Schedule 3* on Page 4 of Form CT-1040 to be allowed this credit. Enter the amount from Line 68 on Line 11. Be certain to include all of the requested information or your credit may be denied. See *Schedule 3 - Property Tax Credit* on Page 30.

The credit is limited to the lesser of \$200 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is **\$200** per return regardless of filing status. See *Property Tax Credit Table* on Page 31. This credit can be used to offset only your 2016 income tax. **You may not carry this credit forward and it is not refundable.**

Line 12

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

Line 13: Allowable Credits

Enter the amount from **Schedule CT-IT Credit, Income Tax Credit Summary**, Part I, Line 11.

Use Schedule CT-IT Credit to claim the tax credit (see *Income Tax Credit*, on Page 16) or to claim the credit for a prior year alternative minimum tax from **Form CT-8801, Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts and Estates**.

Line 14: Connecticut Income Tax

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

Line 15: Individual Use Tax

Complete the Connecticut Individual Use Tax Worksheet on Page 32, then complete and attach *Schedule 4* on Page 4 of Form CT-1040. Enter on Line 15 total use tax due as reported

on *Schedule 4*, Line 69. You **must** enter "0" if no Connecticut use tax is due; otherwise you have not filed a use tax return. **Failure to report use tax due on Line 15 and include that amount in Line 30 may subject you to a penalty of up to \$5,000, imprisonment for up to 5 years, or both.** See Pages 4, 5, and 33 for more information on the use tax.

Line 16 and Line 17

Add Line 14 and Line 15. Enter the total on Line 16 and Line 17.

3 Payments

Line 18: Connecticut Tax Withheld

For each federal W-2 or 1099 form where Connecticut income tax was withheld, enter the following on Lines 18a through 18e.

Enter the number from Box b in Column A of Form CT-1040.

2222	a Employee's social security number	OMB No. 1545-0008
b Employer identification number (EIN)	1 Wages, tips, other compensation	2 Federal income tax withheld
XX-XXXXXX	3 Social security wages	4 Social security tax withheld
c Employer's name, address, and ZIP code	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
D Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suffix	11 Nonqualified plans	12a
	13 Disability payments	12b
	14 Other	12c
		12d
f Employee's address and ZIP code	16 State wages, tips, etc.	17 State income tax
15 State	XXX.00	XXX.00
g Employer's state ID number	18 Local wages, tips, etc.	19 Local income tax
CT		
20 Locality name		

Form **W-2 Wage and Tax Statement** 2016 Department of the Treasury - Internal Revenue Service
Copy 1 - For State, City, or Local Tax Department

Box 15 must show CT to be claimed as Connecticut withholding.

Enter the amount from Box 17 (in whole dollars) in Column C of Form CT-1040.

Column A: Enter the Employer Identification Number or Payer Identification Number.

Column B: Enter the amount of Connecticut wages, tips, etc.

Column C: Enter the amount of Connecticut income tax withheld.

You **must** complete all columns or your Connecticut withholding will be disallowed. Do **not** include tax withheld for other states or federal income tax withholding.

If you have **more than five** federal W-2 or 1099 forms showing Connecticut income tax withheld, you must complete and attach **Supplemental Schedule CT-1040WH, Connecticut Income Tax Withholding**. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 18f.

Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 18.

Do not send copies of W-2 and 1099 forms. Keep these for your records. DRS may request them at a later date.

When filing **Form CT-8379, Nonobligated Spouse Claim**, attach all W-2 and 1099 forms.

Line 19: All 2016 Estimated Tax Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Include any 2016 estimated payments made in 2017. **Do not** include any refunds received.

Line 20: Payments Made With Form CT-1040 EXT

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

Line 20a: Connecticut Earned Income Tax Credit

A Connecticut resident taxpayer may claim an earned income tax credit (CT EITC) against the Connecticut income tax due for the taxable year. The amount of the CT EITC is 27.5% of the earned income credit claimed and allowed on the federal income tax return for the same taxable year. If the CT EITC exceeds the taxpayer's Connecticut income tax liability, the excess is considered an overpayment and will be refunded without interest.

Complete **Schedule CT-EITC, Connecticut Earned Income Tax Credit**, to calculate your earned income tax credit. Enter the amount from Schedule CT-EITC, Line 16.

You **must attach a copy of your schedule** or the credit will be disallowed.

Line 20b: Claim of Right Credit

If you have claim of right income for federal tax purposes and are claiming the federal claim of right credit on your 2016 federal return, you may also be entitled to a claim of right credit for Connecticut income tax purposes.

If during your 2016 taxable year you had to repay income you included in your Connecticut adjusted gross income for an earlier taxable year, and the amount you repaid is more than \$3,000, you may be able to claim a credit against your Connecticut income tax for your 2016 taxable year. If you are eligible for the Connecticut Claim of Right Credit, complete **Form CT-1040CRC, Claim of Right Credit**, to claim a credit equal to the Connecticut income tax you would not have had to pay if the repaid amount had not been included in your Connecticut adjusted gross income in the earlier taxable year.

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

- You were a resident, nonresident, or part-year resident individual who included income in Connecticut adjusted gross income for an earlier taxable year(s) (year(s) of receipt). A trust or estate is not eligible to claim relief for Connecticut income tax purposes;
- You were required to repay the income during your 2016 taxable year (year of repayment);
- The amount of the repayment exceeds \$3,000; **and**
- You determined your federal income tax liability for the year of repayment under IRC §1341(a)(4) (see Exceptions) or IRC.

If the Claim of Right Credit exceeds the taxpayer's Connecticut income tax liability, the excess is considered an overpayment and will be refunded.

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

Line 21: Total Payments

Add Lines 18, 19, 20, 20a, and 20b and enter the total. This is the total of your Connecticut tax payments.

4 Overpayment

Line 22: Overpayment

If Line 21 is greater than Line 17, subtract Line 17 from Line 21 and enter the result. This is your overpayment.

To properly allocate your overpayment, go to Lines 23 through 25.

If Line 21 is less than Line 17, go to Line 26.

If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated tax, or both, by any installment due date, your refund may be reduced by the interest due on the underpayment of estimated tax. See **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates**.

Line 23: Amount of Line 22 You Want Applied to Your 2017 Estimated Tax

Enter the amount of your 2016 overpayment you want applied to your 2017 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2017, 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, 2017, will be applied as of the date of receipt. **Your request to apply this amount to your 2017 estimated income tax is irrevocable.**

Line 24: CHET Contribution from Schedule CT-CHET

Complete and attach **Schedule CT-CHET, Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution** to contribute all or part of your Connecticut individual income tax overpayment (Line 22) to a CHET 529 College Savings Plan Account(s). Enter the total contributions as reported on Schedule CT-CHET, Line 4. **Your contribution is irrevocable.**

Line 24a: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund of an overpayment. Your contribution is limited to your refund amount. Complete and attach **Schedule 5** on Page 4 of Form CT-1040. Enter the total contributions as reported on **Schedule 5**, Line 70. **Your contribution is irrevocable.**

You may also make direct contributions by following the instructions on Page 6.

Line 25: Refund

Subtract the total of Lines 23, 24, and 24a from Line 22. The result is the amount of your refund.

There are two refund options available:

Option 1: Direct Deposit

Complete Lines 25a, 25b, and 25c to have your refund directly deposited into your checking or savings account. See *Refund Information*, on Page 15.

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

Enter your nine-digit bank routing number and your bank account number in Lines 25b and 25c. 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 characters.

Name of Depositor		No. 101	
Street Address		Date	
City, State, Zip Code			
Pay to the Order of		\$	
Name of your Bank			
Street Address			
City, State, Zip Code			
092125789		091 025 025413 0101	
Routing Number		Account Number	

Federal banking rules require DRS to request information about foreign bank accounts (Line 25d) when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside the United States, DRS will mail your refund to you.

Option 2: Paper Check

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

If you wish to receive a paper check, you must complete Line 25.

Your overpayment will be applied in the following order: penalty and interest you owe to DRS; other taxes you owe to DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2017 estimated tax; CHET contributions; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 26: Tax Due

If Line 17 is greater than Line 21, subtract Line 21 from Line 17 and enter the result. This is the amount of tax you owe.

Line 27: Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% of the amount due. See *Penalty for Late Payment or Late Filing* on Page 14.

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 28: Interest for Late Payment or Late Filing

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

Line 29: Interest on Underpayment of Estimated Tax

If Line 14 minus Line 18 is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates**, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do **not** file Form CT-2210; leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the **earlier** of the day you pay your tax or April 15, 2017.

Line 30: Total Amount Due

Add Lines 26 through 29 and enter the total. This is the total amount you owe. Pay the amount in full with your return. See *Payment Options* on Page 16.

6 Sign Your Return

After you complete 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 on Page 2 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. In addition, you and your spouse will be jointly entitled to any refund which will be issued to both names listed on the return.

Taxpayer's Email Address

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

Paid Preparer Signature

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

Alternative Signature Methods

DRS conforms to IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Specifically, income tax return preparers may

sign original returns, amended returns, or requests for filing extensions by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

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

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

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2016 tax return, enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). To authorize DRS to contact the paid preparer who signed your return, enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you enter a designee's name, you and your spouse, if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

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

Once DRS processes the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2017 tax return. This is April 15, 2018, for most taxpayers.

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

Income Tax Fraud

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

Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked "Clip check here." To ensure proper posting of your payment, write "**2016 Form CT-1040**" and your SSN(s) (optional) on the front of your check.

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:

- **Form CT-19IT, Title 19 Status Release;**
- **Form CT-1127, Application for Extension of Time for Payment of Income Tax;**
- **Form CT-8379, Nonobligated Spouse Claim; and**
- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Attach other required forms and schedules, including **Form CT-1040CRC, Claim of Right Credit**; Supplemental Schedule CT-1040WH; Schedule CT-IT Credit; Schedule CT-CHET; Schedule CT-EITC; and Form CT-AIT, to the **back** of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040 EXT.

Filing Your Return

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

DRS does not provide return envelopes for mailing completed forms. See *Mailing Addresses for Form CT-1040*, on Page 12 for the correct address to use for returns with payments, returns with refunds, or payments only.

Recordkeeping

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

Copies of Returns

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

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

Form CT-1040 Schedules

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

Schedule 1 Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 31: 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 32: 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 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 applies to the income will be shown on **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount greater than zero, enter the amount on Line 34. If the amount is less than zero, enter the amount on Line 46.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 34 or, if less than zero, on Line 46.

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 to determine gain (loss) for federal income tax purposes whether or not the entire loss is used in computing federal adjusted gross income.

Line 36: Domestic Production Activity Deduction

Enter the amount reported as a domestic production activity deduction on federal Form 1040, Line 35.

Line 37: Other

Use Line 37 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 the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
3. 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 United States which federal law exempts from federal income tax but does not exempt from state income taxes.
7. Add back to the extent deductible in determining federal adjusted gross income, any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
8. Add back the following distributions from an MRA established pursuant to Conn. Gen. Stat. §32-9zz:
 - 100% of any distribution from such MRA not used to purchase machinery or equipment for use in Connecticut or manufacturing facilities, as defined in Conn. Gen. Stat. §12-81(72), or for workforce training, development or expansion in Connecticut; **and**
 - 100% of any return of money remaining in the MRA at the end of the five-year period after such account's creation or organization, including any interest earned.

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

9. Also use Line 37 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 31 through 36.

Line 38: Total Additions

Add Lines 31 through 37 and enter the total.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 39: Interest on U.S. Government Obligations

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

For Series EE U.S. Savings Bonds, you are entitled to include on Line 39 **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 40: 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 reported on Line 40 is \$55.

See **Policy Statement 2005(2)**, *Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities*.

Line 41: Social Security Benefit Adjustment

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

Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or married filing separately and the amount reported on Form CT-1040, Line 1, is **less than \$50,000**; or married filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040, Line 1, is **less than \$60,000**. If this is the case, enter on Line 41 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 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*

QRCS for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



SN 2012(6)



PS 2005(2)

Social Security Benefit Adjustment Worksheet - Line 41

Enter the amount from Form CT-1040 , Line 1.....		
If your filing status is single or married filing separately , is the amount on Line 1 \$50,000 or more? <input type="checkbox"/> Yes: Complete this worksheet. <input type="checkbox"/> No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 41.		
If your filing status is married filing jointly , qualifying widow(er) , or head of household , is the amount on Line 1 \$60,000 or more? <input type="checkbox"/> Yes: Complete this worksheet. <input type="checkbox"/> No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 41.		
A. Enter the amount reported on your 2016 federal Social Security Benefits Worksheet, Line 1. <div style="border: 1px solid black; padding: 2px; display: inline-block;"> If Line A is zero or less, stop here and enter "0" on Line 41. Otherwise, go to Line B. </div>	A.	
B. Enter the amount reported on your 2016 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2016, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet. <div style="border: 1px solid black; padding: 2px; display: inline-block;"> If Line B is zero or less, stop here. Otherwise, go to Line C. </div>	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Taxable amount of Social Security benefits reported on your 2016 federal Social Security Benefits Worksheet, Line 18.	E.	
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040, Line 41. If Line D is greater than or equal to Line E, enter "0."	F.	

Adjustment Worksheet, on Page 25, and enter the amount from Line F on Line 41. If you did not use these worksheets, but instead used worksheets in federal Publication 590 or federal Publication 915, see **Announcement 2013(7)**, *Taxability of Social Security Benefits for Connecticut Income Tax Purposes*.

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 42: 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 or 1040EZ, enter "0."

Line 43: 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 2016, you may deduct the amount included in your federal adjusted gross income but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 41

(Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 41 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-the-job injury because these benefits are not included in your federal adjusted gross income.

Line 44: Military Retirement Pay

Subtract income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard (retired military member) or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Payments received by a former spouse of a retired military member, under a final decree of divorce, dissolution, annulment, or legal separation or a court ordered, ratified, or approved property settlement incident to a decree dividing military retirement pay, do not qualify for the military retirement pay exclusion.

Line 45: 25% of Connecticut Teacher's Retirement Pay

Subtract 25% of the income received from the Connecticut teacher's retirement system, provided you properly included such income in federal adjusted gross income for federal income tax purposes.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



AN 2013(7)

Line 46: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Form CT-1041, *Schedule CT-1041B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount less than zero, enter the amount on Line 46. 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 modifications if less than zero on Line 46.

Line 47: 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 to determine gain (loss) for federal income tax purposes.

Line 48: Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). The modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, filing separately, or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is filing jointly or qualifying widow(er) with dependent child.

If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution. CHET contributions made in the current taxable year are used before using any carryover from prior years.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number. See **Special Notice 2006(11)**, *2006 Legislative Changes Affecting the Income Tax*.

Line 49: Other

Use Line 49 to report any of the following modifications:

1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any income or gain of an enrolled member

of the Mohegan Tribe who resides in Indian country of such tribe where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.

2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and is attributable to a trade or business of that individual.
4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income, and are attributable to a trade or business of that individual.
5. Subtract the amount of any distributions you received from the CHET fund as a designated beneficiary to the extent includable in your federal adjusted gross income.

Congress passed legislation excluding from federal gross income any distribution from a qualified state tuition program (such as CHET) to the extent the distribution is used to pay for qualified higher education expenses (Pub. L. No. 107-16, §402). To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 49.

6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
7. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income. This modification includes any Build America Bond tax credit amount if the Build America Bond, as described in Section 1531 of the American Recovery and Reinvestment Act of 2009, was issued by the State of Connecticut or a Connecticut subdivision and only to the extent the credit amount is treated as interest includible in gross income for federal income tax purposes.
8. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains are properly included in the gross income of the designated beneficiary for federal income tax purposes.
9. Subtract contributions made to an MRA established pursuant to Conn. Gen. Stat. §32-9zz.

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

QRCS for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



SN 2006(11)



SN 2012(6)

10. Subtract 20% of the Cancellation of Debt Income amount that you added to your federal adjusted gross income on either your 2009 or 2010 Form CT-1040, Line 33 or Form CT-1040NR/PY, Line 35. You may subtract 20% of that Cancellation of Debt Income amount on the comparable line of your Connecticut income tax return for the 2016, 2017, and 2018 taxable years.

Do **not** use Line 49 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 17.

Line 50: Total Subtractions

Add Lines 39 through 49 and enter the total.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

You **must** first complete Form CT-1040, *Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence, Motor Vehicle, or Both*, before completing *Schedule 2*. See the instructions for *Schedule 3 - Property Tax Credit* on Page 30.

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.

Qualifying Jurisdiction

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

Qualifying Income Tax Payments

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

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

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See **Informational Publication 2015(23)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*; **or**
- Income from real or tangible personal property situated in a qualifying jurisdiction.

Income from intangibles, such as stocks and bonds, is not 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 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.

Limitations 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 sourced in the qualifying jurisdiction; **or**
- The amount of your Connecticut income tax entered on Form CT-1040, Line 6.

QRCs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



IP 2015(23)

How to Calculate the Credit

You **must** first complete your income tax return(s) for the qualifying jurisdiction(s). Then complete the *Schedule 2 - Worksheet* on Page 29 to determine the amount to enter on *Schedule 2*, Line 53.

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.**

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

Schedule 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you need more than two columns, create a worksheet identical to *Schedule 2* and attach it to the back of your Form CT-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 for Line 56 on Page 30):
 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 57 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 the 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 listed below.

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

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction.

Keep the worksheet with your 2016 tax records. Do not attach it to your tax return.

The federal income tax return line references are to the federal Form 1040. If you file a federal Form 1040A or federal Form 1040EZ, 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.

Enter on Line 17 of the worksheet the amount entered on Line 36 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 50, from Line 38 to arrive at this amount.

Column II

For each line, enter that portion of the amount entered on the same line of Column I you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. On Line 17, enter only the portion of the total federal adjustments to income **directly related** to income sourced in 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: Amy, a Connecticut resident whose filing status is single, earned wages of \$150,000 from a company located in the State of New York. Amy 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 the Schedule 2 Worksheet, she enters \$150,000 in Column I, Line 1, and \$100,000 in Column II, Line 1. Amy also enters \$100,000 on Form CT-1040, *Schedule 2*, Line 53.

Example 2: Luke and Lee file a joint federal Form 1040 and a joint Form CT-1040. Lee'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 enter \$45,000. When completing the Schedule 2 Worksheet, Luke and Lee enter \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Luke and Lee also enter \$20,000 on Form CT-1040, *Schedule 2*, Line 53.

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 the Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 6, and \$55,000 (\$90,000 - \$35,000) in Column II, Line 6. Linda also enters \$55,000 on Form CT-1040, *Schedule 2*, Line 53.

Schedule 2 – Line Instructions

Line 51: 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 51.

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 51.

Line 52: Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If

you are claiming credit for income taxes paid to a political subdivision of another state, enter the name and two-letter code of the state.

Standard Two-Letter Codes

Alabama	AL	Louisiana	LA	Ohio	OH
Arizona	AZ	Maine	ME	Oklahoma	OK
Arkansas	AR	Maryland	MD	Oregon	OR
California	CA	Massachusetts...	MA	Pennsylvania	PA
Colorado	CO	Michigan	MI	Rhode Island	RI
Delaware	DE	Minnesota	MN	South Carolina	SC
District of Columbia	DC	Mississippi	MS	Tennessee	TN
Georgia	GA	Missouri	MO	Utah	UT
Hawaii	HI	Montana	MT	Vermont	VT
Idaho	ID	Nebraska	NE	Virginia	VA
Illinois	IL	New Jersey	NJ	West Virginia	WV
Indiana	IN	New Mexico	NM	Wisconsin	WI
Iowa	IA	New York	NY		
Kansas	KS	North Carolina	NC		
Kentucky	KY	North Dakota	ND		

Line 53: Non-Connecticut Income

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

Line 54

Divide the amount on Line 53 by the amount on Line 51. The result cannot exceed 1.0000. Round to four decimal places.

Schedule 2 - Worksheet		
Complete this worksheet and enter the amount from Line 20, Column II, on Form CT-1040, <i>Schedule 2</i> , Line 53. 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, <i>Schedule 2</i> , Line 53.	20.	

Line 55: Income Tax Liability

Subtract Line 11 from Line 6 and enter the result.

Line 56

Multiply the percentage arrived at on Line 54 by the amount reported on Line 55.

Example: Jen is a Connecticut resident who worked in City Y, a city in State X, during the taxable year. Jen's filing status is single and her Connecticut adjusted gross income is \$160,000. The amount entered on Jen's Form CT-1040, Line 55, is \$8,850. 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, Jen uses one column on Form CT-1040, *Schedule 2*. Jen pays an income tax of \$6,000 to State X and an income tax of \$360 to City Y. Since Jen's Form CT-1040, Line 51, is \$160,000, her *Schedule 2* is completed as follows:

	Column A	Column B
Line 52	State X, City Y	
Line 53	80,000 00	00
Line 54	.5000	
Line 55	8,850 00	00
Line 56	4,425 00	00
Line 57	6,360 00	00
Line 58	4,425 00	00
Line 59	Total Credit	4,425 00

Line 57: Income Tax Paid to a Qualifying Jurisdiction

Enter 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 to determine the amount of income tax paid.

Line 58

Enter the lesser of the amounts reported on Line 56 or Line 57.

Do not enter negative amounts. If zero or less, enter "0".

Line 59: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 58, Column A, Line 58, Column B, and Line 58 of any additional worksheets. The amount on Line 59 cannot exceed the amount on Line 56. Enter the total here and on Form CT-1040, Line 7.

QRs for
websites and
DRS publications
referenced on
this page.



IP 2016(18)



2016 Property Tax Credit Calculator

Taxpayers filing a paper Form CT-1040 must attach a copy of all income tax returns filed with qualifying jurisdictions to your Connecticut income tax return or the credit will be disallowed.

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

Schedule 3 – Property Tax Credit

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 2016 to a Connecticut political subdivision on a primary residence, privately owned or leased motor vehicle, or both. You must attach Schedule 3 to Form CT-1040 or your credit will be disallowed. If you entered zero on Form CT-1040, Line 10, **do not** complete this schedule. See **Informational Publication 2016(18), 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 2016 Connecticut income tax liability for qualifying property tax payments you made on your primary residence, privately owned or leased motor vehicle, or both, to a Connecticut political subdivision. Generally, property tax bills due and paid during 2016 qualify for this credit. This includes any installment payments you made during 2016 that were due in 2016 and any installments you prepaid during 2016 due in 2017. Supplemental property tax bills that were due during 2016 or 2017 also qualify if paid during 2016. 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.

Taxpayers who file a joint Connecticut income tax return may include property tax bills for which each spouse is individually or jointly 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 2016 (either by the leasing company or by you). Refer to your January 2017 billing statement from the leasing company 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 2017, 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, 2014, grand list. The bill was payable in two installments, July 1, 2015, and January 1, 2016. If Lisa paid the January 1, 2016, installment on January 1, 2016, she is eligible to claim it on her 2016 income tax return. If she prepaid it during 2015, she is not eligible to take credit for it on her 2016 return, but she may have been eligible to take credit for it on her 2015 return.

Property Tax Credit Table

Enter the amount from **Form CT-1040, Schedule 3 - Property Tax Credit**, Line 65, on Line 68 and Line 11, **if your filing status is:**

Single and your Connecticut AGI is **\$49,500 or less**

Married Filing jointly or **qualifying widow(er)** and your Connecticut AGI is **\$70,500 or less**

Married Filing separately and your Connecticut AGI is **\$35,250 or less**

Head of household and your Connecticut AGI is **\$54,500 or less**

Otherwise, enter the decimal amount from the Property Tax Credit Table below on Form CT-1040, *Schedule 3*, Line 66.

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

Single			Married Filing Jointly or Qualifying Widow(er)		
If you are single and your Connecticut AGI is:			If you are married filing jointly, or qualifying widow(er) and your Connecticut AGI is:		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$49,500	0	\$ 0	\$70,500	0
\$49,500	\$59,500	.15	\$70,500	\$80,500	.15
\$59,500	\$69,500	.30	\$80,500	\$90,500	.30
\$69,500	\$79,500	.45	\$90,500	\$100,500	.45
\$79,500	\$89,500	.60	\$100,500	\$110,500	.60
\$89,500	\$99,500	.75	\$110,500	\$120,500	.75
\$99,500	\$109,500	.90	\$120,500	\$130,500	.90
\$109,500	and up	1.00	\$130,500	and up	1.00

Married Filing Separately			Head of Household		
If you are married filing separately and your Connecticut AGI is:			If you are head of household and your Connecticut AGI is:		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$35,250	0	\$ 0	\$54,500	0
\$35,250	\$40,250	.15	\$54,500	\$64,500	.15
\$40,250	\$45,250	.30	\$64,500	\$74,500	.30
\$45,250	\$50,250	.45	\$74,500	\$84,500	.45
\$50,250	\$55,250	.60	\$84,500	\$94,500	.60
\$55,250	\$60,250	.75	\$94,500	\$104,500	.75
\$60,250	\$65,250	.90	\$104,500	\$114,500	.90
\$65,250	and up	1.00	\$114,500	and up	1.00

Example 2: Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2015, grand list. The bill was payable in two installments, July 1, 2016, and January 1, 2017. Mary is eligible to take credit for both installments on her 2016 income tax return if she paid both installments during 2016. If Mary waited until January 1, 2017, to pay her second installment, she is not eligible to take credit on her 2016 return for this installment, but she may be eligible to take credit for it on her 2017 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence, motor vehicle, or both) is **\$200** 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 and attach it to your return.

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, 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 filing jointly or qualifying widow(er) with dependent child are limited to the property taxes paid on **two** motor vehicles.

Schedule 3 – Line Instructions

Name of Connecticut Tax Town or District

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

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.

Date(s) Paid

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

Line 60: Primary Residence

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

Line 61: Auto 1

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

Line 62: Filing Jointly or Qualifying Widow(er) Only - Auto 2

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

Line 63

Add Lines 60, 61, and 62 and enter the total.

Line 64

The maximum property tax credit allowed is **\$200**.

Line 65

Enter the lesser of Line 63 or Line 64.

Line 66

Enter "0" on Line 66 and enter amount from Line 65 on Line 68 if your:

Filing status is:	Connecticut adjusted gross income is:
Single	\$ 49,500 or less
Married filing jointly or qualifying widow(er)	\$ 70,500 or less
Married filing separately	\$ 35,250 or less
Head of household	\$ 54,500 or less

Otherwise, go to the *Property Tax Credit Table* on Page 31 or visit www.ct.gov/DRS to use the Property Tax Calculator. Enter the decimal amount from the *Property Tax Credit Table* on Form CT-1040, Line 66.

Line 67

Multiply Line 65 by Line 66.

Line 68

Subtract Line 67 from Line 65. Enter here and on the front of Form CT-1040, Line 11.

Connecticut Individual Use Tax Worksheet

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

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .01)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040, Schedule 4, Line 69a.						

Section B - 6.35% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .0635)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040, Schedule 4, Line 69b.						

Section C - 7.75% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due Col. 4 X .0775	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040, Schedule 4, Line 69c.						

Schedule 4 – Individual Use Tax

In general, goods or services purchased out-of-state that would be subject to the Connecticut sales tax if those goods or services were purchased from a Connecticut seller are subject to the Connecticut use tax if the out-of-state seller did not charge and collect sales tax on the sale. Generally, this includes purchases of goods by mail order, telephone, or online when the goods are shipped or delivered to Connecticut and when the purchaser brings goods back into Connecticut.

Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. The general use tax rate is 6.35%. However, the following items are subject to a 7.75% use tax rate:

- Most motor vehicles exceeding \$50,000;
- Each piece of jewelry exceeding \$5,000;
- Each piece of clothing or pair of footwear exceeding \$1,000; **and**
- A handbag, luggage, umbrella, wallet, or watch exceeding \$1,000.

Computer and data processing services are subject to a 1% use tax rate.

Use the *Connecticut Individual Use Tax Worksheet*, on Page 32, to calculate your use tax liability. Keep the worksheet for your records. You must provide the worksheet to DRS upon request. See **Informational Publication 2016(19), Q&A on the Connecticut Individual Use Tax**.

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

The *Sample Use Tax Table* on Page 5 illustrates the use tax due only for various levels of purchases subject to the 6.35% and 7.75% use tax rates.

Line 69

Complete the *Connecticut Individual Use Tax Worksheet* on Page 32. Enter the totals from Column 7 of each section on Lines 69a, 69b, and 69c. Add the amounts on Lines 69a, 69b, and 69c, and enter the total on Line 69. Also enter on Form CT-1040, Line 15.

If no Connecticut use tax is due, you must enter “0” on Form CT-1040, Line 15. If you do not make an entry on Line 15, you will not have filed a use tax return. **Failure to file a use tax return and to remit use tax due will subject you to a 10% penalty of the total use tax due plus a 1% interest per month or a fraction of a month. You also may be subject to a penalty of up to \$5,000, imprisonment for up to 5 years, or both, for willfully submitting a false return.**

Connecticut Individual Use Tax Worksheet

Section Instructions

Complete the following sections for purchases subject to each tax rate:

- **Section A** for purchases of computer and data processing services subject to the 1% tax rate.
- **Section B** for purchases subject to the 6.35% tax rate.
- **Section C** for purchases subject to the 7.75% tax rate.

Column Instructions

Column 1

Enter the month and day of the purchase.

Column 2

Enter a brief description of the taxable item or service purchased (jewelry, computer, etc.).

Column 3

Enter the name of the retailer the item or service was purchased from.

Column 4

Enter the purchase price.

List separately any individual item with a purchase price of **\$300 or more**. Although you do not need to list separately any individual item with a purchase price of **less than \$300**, the items are subject to tax and the total of the purchase price of these items should be reported.

Column 5

Multiply the purchase price in Column 4 by the applicable tax rate and enter the result.

Column 6

If you paid sales tax to another state, the District of Columbia, or a U.S. territory, enter the amount paid.

Column 7

Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7.

Add Column 7 amounts and enter total. Do not enter negative amounts. If zero or less, enter “0.”

Enter the total tax for each Section on *Schedule 4*, Lines 69a through 69c.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



IP 2016(19)

Schedule CT-EITC - Connecticut Earned Income Tax Credit

Who qualifies?

To qualify for the Connecticut earned income tax credit (CT EITC) you must:

1. Have claimed and been allowed the 2016 federal earned income credit (EIC); **and**
2. Be a **full-year** resident of the State of Connecticut.

Part-year residents and nonresidents do not qualify for the CT EITC and must file Form CT-1040NR/PY.

How to Claim the Connecticut Earned Income Tax Credit

Complete **Schedule CT-EITC**, *Connecticut Earned Income Tax Credit*, using the information from your federal return, worksheets, and, if applicable, federal EIC line instructions. Attach Schedule CT-EITC to the back of Form CT-1040.

Protect Yourself

DRS wants to make it easy for qualified residents to receive their CT EITC, but also reminds taxpayers to take steps to prevent identity theft. Taxpayers need to protect Social Security Numbers and other taxpayer identity information to prevent others from improperly claiming the credit.

Do not let others prepare your Schedule CT-EITC with false information to get more money back for themselves. Avoid predatory tax preparers who charge high fees or claim they can get you a larger tax refund for a percentage of the refund. These activities are crimes and should be reported to DRS, at 855-842-1441.

Eligibility Reviews

DRS reviews CT EITC requests to determine if taxpayers qualify for the credit. Approval of the federal earned income credit does not guarantee eligibility for the CT EITC. DRS may request additional information to determine if a credit claim is valid. You must keep accurate records to support all items reported on Schedule CT-EITC.

Schedule CT-EITC - Line instructions

Line 1

You must have claimed the 2016 federal earned income credit to claim the CT EITC.

Line 2

You cannot claim the CT EITC if your investment income is more than \$3,400. Investment income is the total amount of:

- Taxable interest (federal Form 1040 or 1040A, Line 8a);
- Tax-exempt interest (federal Form 1040 or 1040A, Line 8b);
- Ordinary dividends income (federal Form 1040 or 1040A, Line 9a); **and**
- Capital gain net income from federal Form 1040A, Line 10, or Form 1040, Line 13 (if more than zero).

For additional information on what qualifies as investment income, see federal Publication 596, Earned Income Credit.

Line 3

File Schedule CT-EITC with Form CT-1040. If Form CT-1040 was already filed, you must file a 2016 Form CT-1040X to claim the credit.

Schedule CT-EITC cannot be filed by itself. Schedule CT-EITC must be attached to a completed Form CT-1040 or Form CT-1040X.

Line 4

If claiming qualifying children on federal Schedule EIC, mark an X in the **Yes** box and then complete Line 5. Otherwise, mark an X in the **No** box and go to Line 6.

Line 5

If claiming qualifying children on federal Schedule EIC, list the same children (up to three) in the spaces provided. If claiming more than three qualifying children on federal Schedule EIC, enter the required information for three qualifying children in the spaces provided on the schedule and attach a statement with the required identifying information for each additional child. Include taxpayer name and social security number (SSN) on the attachment.

To be eligible to claim the CT EITC, you (and your spouse if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA) by the due date of your 2016 return (including extensions). Any qualifying child listed on *Schedule CT-EITC* must have a valid SSN by the due date of your 2016 return (including extensions).

If a SSN for you or your spouse is missing from your return because either you or your spouse did not have a valid SSN by the due date or extended due date of your 2016 return, and you later get a valid SSN, you cannot file an amended return to claim the CT EITC.

If a social security number has been applied for by filing federal Form SS-5 with the Social Security Administration, but has not been received by the return due date you may file Form CT-1040 EXT, to request an extension of time to file. Form CT-1040 EXT does not extend the time to pay your income tax. You must pay the amount of tax that you expect to owe on or before the original due date of the return (see Form CT-1040 EXT).

Mark an X in the box confirming each child who was identified on federal Schedule EIC, box 4a, as a full-time student.

Mark an X in the box confirming each child who was identified on federal Schedule EIC, box 4b as disabled.

Line 6

If you did not claim Connecticut withholding on Form CT-1040, Line 18, and *Wages, tips, and other compensation* was reported on forms W-2 or 1099, mark an X in the **Yes** box and enter the following information (from up to three jobs) on Lines 6a, 6b, and 6c. Otherwise, mark an X in the **No** box and go to Line 7.

Column A

Enter the employer's federal identification number (EIN) from form W-2 or the payer's federal identification number from form 1099.

Column B

Enter the employer's state identification number from form W-2 or form 1099.

Column C

Enter your wages, tips, and other compensation from form W-2 or form 1099.

Line 7

You are self-employed if you:

- Carry on a trade or business as a sole proprietor;
- Are an independent contractor;
- Are a member of a partnership;
- Are a member of a limited liability company; **or**
- Are in business for yourself in any other way.

Self-employment can include work in addition to your regular, full-time job. This could include part-time work you do in or outside your home.

If you were self-employed then you had business income or loss that you reported on your federal Form 1040. If you claimed income or loss from more than one business, mark an X in the **Yes** box and enter the following information (for up to three primary business activities) on Lines 7a, 7b, and 7c. Otherwise, mark an X in the **No** box and go to Line 8.

See **Informational Publication 2015(20)**, *Recordkeeping Suggestions for Self-Employed Persons*, or visit the DRS CT EITC website at www.ct.gov/drs/eitc.

Column A

Enter your federal employer identification number (EIN) for your business. If any primary business activity does not have an EIN, enter your SSN.

Column B

Enter the Connecticut tax registration number for your business.

Column C

Enter the amount of business income or loss. Use a minus sign to show a loss or a negative amount.

Line 8

Enter the federal EIC claimed for tax year 2016 from federal Form 1040, Line 66a; Form 1040A, Line 42a; or Form 1040EZ, Line 8a.

Line 9

For the tax year 2016, the CT EITC is 27.5% (.275) of the federal EIC.

Line 11

If your filing status was married filing jointly on your federal income tax return but you are required to file as married filing separately on your Connecticut Form CT-1040, mark an X in the **Yes** box and complete Lines 12 through 15. See *Taxpayer Information*, on Page 17.

Otherwise, mark an X in the **No** box and skip Lines 12 through 15.

Line 16

This is your Connecticut Earned Income Tax Credit. If your filing status is married filing separately, enter the amount from Line 15. Otherwise, enter the amount from Line 10. Enter the amount from Line 16 on Form CT-1040, Line 20a.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



IP 2015(20)



DRS EITC Website

Anexo CT-EITC - Crédito Tributario por Ingreso del Trabajo de Connecticut

¿Quién califica?

Para calificar al Crédito Tributario por Ingreso del Trabajo de Connecticut (CT-EITC, por sus siglas en inglés) usted debe:

1. Haber reclamado y haber obtenido el Crédito Federal por Ingresos del Trabajo (EIC) del año 2016; y
2. Ser residente del estado de Connecticut por todo el año 2016. Residentes durante parte del año y aquellos que no son residentes de Connecticut no califican para el CT EITC y deben completar el Formulario CT-1040NR/PY.

Como solicitar el Crédito Tributario por Ingreso del Trabajo de Connecticut

Complete el Anexo CT-EITC, Crédito Tributario por Ingreso del Trabajo de Connecticut, utilizando la información de su declaración federal, hojas de cálculos, y, si es pertinente, las líneas de instrucciones del EIC federal. Adjunte el Anexo CT-EITC a la parte posterior del Formulario CT-1040.

Protéjase

El DRS quiere facilitar el proceso a los residentes calificados para que reciban su CT EITC, pero también les recuerda a los contribuyentes que tomen medidas preventivas para evitar el robo de identidad. Los contribuyentes deben de proteger su Número de Seguro Social (SSN) y otra información de identidad para evitar que otros reclamen indebidamente su crédito. No deje que otros preparen su Anexo CT-EITC con información falsa para obtener más dinero para sí mismos. Evite usar los preparadores de planillas de impuestos abusivos que cobran altos cargos o prometen que pueden obtenerle un reembolso de impuestos más alto a cambio de un porcentaje del reembolso. Estas actividades son criminales y deben ser reportadas al DRS a 855-842-1441.

Revisión de Elegibilidad

DRS examina las solicitudes del CT EITC para determinar si los contribuyentes califican para el CT EITC. La aprobación del Crédito Federal por Ingreso del Trabajo no garantiza la elegibilidad para el CT EITC. El DRS puede solicitar información adicional a fin de determinar si la solicitud del crédito es válida. Usted debe mantener registros precisos para sustentar lo reportado en el Anexo CT-EITC.

Anexo CT-EITC - Instrucciones

Línea 1

Usted debe haber reclamado el Crédito Federal por Ingreso del Trabajo del año 2016 para reclamar el CT EITC.

Línea 2

Usted no puede reclamar el CT EITC si sus ingresos por inversiones son más de \$3,400. El total de los ingresos por inversiones es el total de:

- Intereses tributables (Formulario Federal 1040 o 1040A, Línea 8a);
- Intereses exentos de impuestos (Formulario Federal 1040 o 1040A, Línea 8b);
- Dividendos ordinarios (Formulario Federal 1040 o 1040A, Línea 9a); y
- Ingresos netos por ganancias de bienes capitales del Formulario Federal 1040A, Línea 10, o el Formulario Federal 1040, Línea 13 (si es más que cero).

Para obtener más información sobre qué califica como ingresos por inversiones, lea la Publicación Federal 596, Crédito por Ingreso del Trabajo.

Línea 3

Complete el Anexo CT-EITC junto con el Formulario CT-1040. Si ya ha presentado el Formulario CT-1040, debe completar el Formulario CT-1040X del año 2016 para reclamar su crédito. El Anexo CT-EITC no puede ser presentado solo. El Anexo CT-EITC debe estar adjunto al Formulario CT-1040 o al CT-1040X.

Línea 4

Si reclama a niños calificados en el Anexo Federal EIC, marque una X en la casilla si y, complete la Línea 5. De lo contrario, marque una X en la casilla No y vaya a la Línea 6.

Línea 5

Si reclama a niños calificados en el Anexo Federal EIC, escriba sus nombres (hasta tres) en los espacios provistos. Si está reclamando más de tres hijos calificados en el Anexo Federal EIC, escriba la información necesaria de tres hijos calificados en los espacios provistos en el anexo y adjunte una declaración con la información de identificación de cada niño adicional. Incluya el nombre y el SSN en la declaración adjunta.

Para ser elegible para reclamar el CT EITC, usted (y su cónyuge si presenta una declaración conjunta) debe tener un Número de Seguro Social (SSN) válido emitido por la Administración del Seguro Social (SSA) antes de la fecha de vencimiento de su declaración de 2016 (incluidas las prórrogas). Cualquier niño calificado listado en el Anexo CT-EITC debe tener un SSN válido antes de la fecha de vencimiento de su declaración de 2016 (incluyendo extensiones).

Si falta un SSN para usted o su cónyuge, ya sea porque usted o su cónyuge no tenían un SSN válido antes de la fecha de vencimiento o fecha de vencimiento extendida de su declaración de 2016, no puede presentar una declaración enmendada para reclamar el CT EITC.

Si ha solicitado un número de seguro social en el Formulario Federal SS-5 con la Administración del Seguro Social, pero no lo ha recibido antes de la fecha de vencimiento de la declaración de impuestos puedes presente el Formulario CT-1040 EXT, para solicitar una extensión de la fecha de vencimiento de la declaración de impuestos. El Formulario CT-1040 EXT no extiende el plazo para pagar el impuesto. Usted debe pagar la cantidad de impuesto que espera deber en o antes de la fecha de vencimiento original de la declaración (vea el Formulario CT-1040 EXT).

Marque una X en la casilla confirmando cada niño que fue identificado en la casilla 4a del Anexo Federal EIC, como estudiante de tiempo completo.

Marque una X en la casilla confirmando cada niño que fue identificado en la casilla 4b del Anexo Federal EIC, como incapacitado.

Línea 6

Si no reclamó retención de impuestos de Connecticut en el Formulario CT-1040, Línea 18, y Salarios, propinas y compensaciones fueron reportados en los Formularios W-2 o 1099, marque una X en la casilla Sí y, escriba la siguiente información (hasta un máximo de tres trabajos) en las líneas 6a, 6b, y 6c. De lo contrario, marque una X en la casilla No y vaya a la Línea 7.

Columna A

Ingrese el Número Federal de Identificación del Empleador (EIN) del Formulario W-2 o del Formulario 1099.

Columna B

Ingrese el número estatal de identificación del empleador del Formulario W-2 o del Formulario 1099.

Columna C

Ingrese su salario, propina, y otras compensaciones del Formulario W-2 o del Formulario 1099.

Línea 7

Usted trabaja por cuenta propia si:

- Lleva a cabo un comercio o negocio como propietario único;
- Es un contratista independiente;
- Es miembro de una asociación;
- Es miembro de una compañía de responsabilidad limitada; o
- Está en negocio por sí mismo de cualquier otra manera.

Trabajo por cuenta propia puede incluir otro trabajo además de su trabajo regular de tiempo completo. Esto podría incluir trabajo de tiempo parcial que puede hacer dentro o fuera de su casa.

Si usted trabajó por cuenta propia, usted reportó los ingresos o pérdidas de la empresa en el Formulario Federal 1040. Si usted reportó ingresos o pérdidas de más de una empresa, marque una X en la casilla si y entre la siguiente información (hasta un máximo de tres empresas) en las Líneas 7a, 7b, y 7c. De lo contrario, marque una X en la casilla No y vaya a la Línea 8.

Vea la **Publicación Informativa 2015(20)** (SP), Crédito Tributario por Ingreso del Trabajo de Connecticut Requisitos de Mantenimiento de Registros, o visite el sitio web DRS CT EITC en www.ct.gov/drs/eitc.

Columna A

Ingrese el Número Federal de Identificación del Empleador (EIN) de su negocio. Si su negocio no tiene un EIN, ingrese su SSN.

Columna B

Ingrese el número tributario de registro de Connecticut de su negocio.

Columna C

Ingrese la cantidad de ingresos o pérdidas de su compañía. Utilice el signo negativo (-) para mostrar una pérdida o una cantidad negativa.

Línea 8

Ingrese la cantidad del EIC federal reclamada en el año 2016 en el Formulario Federal 1040, Línea 66a; Formulario Federal 1040A, línea 42a; o el Formulario Federal 1040EZ, Línea 8a.

Línea 9

Para el año fiscal 2016, el CT EITC es 27.5 % (.275) del EIC federal.

Línea 11

Si el estado civil en su declaración de impuestos federal sobre los ingresos es casado que presentan una declaración conjunta, pero está requerido que su estado civil en su declaración de impuestos de Connecticut CT-1040 sea casado que presenta la declaración por separado, marque una X en la casilla si y complete las Líneas del 12 al 15. Vea Taxpayer Information, en la Página 17.

De lo contrario, marque una X en la casilla No y omita las Líneas del 12 al 15.

Línea 16

Este es su Crédito Tributario por Ingreso del Trabajo de Connecticut. Si su estado civil es casado que presenta la declaración por separado, ingrese la cantidad de la Línea 15. De lo contrario, ingrese la cantidad de la Línea 10. Ingrese la cantidad de la Línea 16 en el Formulario CT-1040, Línea 20a.

Amended Returns

Purpose: Use a 2016 Form CT-1040X to amend a previously-filed 2016 Connecticut income tax return for individuals. Visit the DRS **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file Form CT-1040X online.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties* on Page 14.

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

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

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

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

Financial Disability

If you are financially disabled, as defined in IRC §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to

manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See **Policy Statement 2001(14), Claims for Refund Made by Financially Disabled Individuals**.

QRs for websites, DRS publications, telephone numbers, and email addresses referenced on this page.



PS 2001(14)



TSC Website

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is**		And you are				If CT AGI is**		And you are				If CT AGI is**		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
\$0 - 12,000		NO TAX DUE				\$15,000						\$18,000					
12,000	12,050	0	0	0	0	15,000	15,050	0	0	27	0	18,000	18,050	23	0	108	0
12,050	12,100	0	0	1	0	15,050	15,100	1	0	28	0	18,050	18,100	23	0	109	0
12,100	12,150	0	0	1	0	15,100	15,150	1	0	28	0	18,100	18,150	23	0	110	0
12,150	12,200	0	0	1	0	15,150	15,200	1	0	29	0	18,150	18,200	24	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	2	0	29	0	18,200	18,250	24	0	112	0
12,250	12,300	0	0	2	0	15,250	15,300	2	0	29	0	18,250	18,300	25	0	113	0
12,300	12,350	0	0	2	0	15,300	15,350	2	0	30	0	18,300	18,350	25	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	3	0	30	0	18,350	18,400	25	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	3	0	31	0	18,400	18,450	26	0	116	0
12,450	12,500	0	0	4	0	15,450	15,500	4	0	31	0	18,450	18,500	26	0	117	0
12,500	12,550	0	0	4	0	15,500	15,550	4	0	37	0	18,500	18,550	26	0	127	0
12,550	12,600	0	0	4	0	15,550	15,600	4	0	38	0	18,550	18,600	27	0	128	0
12,600	12,650	0	0	5	0	15,600	15,650	5	0	38	0	18,600	18,650	27	0	129	0
12,650	12,700	0	0	5	0	15,650	15,700	5	0	39	0	18,650	18,700	28	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	5	0	39	0	18,700	18,750	28	0	131	0
12,750	12,800	0	0	6	0	15,750	15,800	6	0	40	0	18,750	18,800	28	0	132	0
12,800	12,850	0	0	6	0	15,800	15,850	6	0	40	0	18,800	18,850	34	0	133	0
12,850	12,900	0	0	7	0	15,850	15,900	7	0	41	0	18,850	18,900	35	0	134	0
12,900	12,950	0	0	7	0	15,900	15,950	7	0	41	0	18,900	18,950	35	0	135	0
12,950	13,000	0	0	7	0	15,950	16,000	7	0	42	0	18,950	19,000	36	0	136	0
\$13,000						\$16,000						\$19,000					
13,000	13,050	0	0	8	0	16,000	16,050	8	0	48	0	19,000	19,050	36	0	137	0
13,050	13,100	0	0	8	0	16,050	16,100	8	0	49	0	19,050	19,100	37	0	138	1
13,100	13,150	0	0	8	0	16,100	16,150	8	0	50	0	19,100	19,150	37	0	139	1
13,150	13,200	0	0	9	0	16,150	16,200	9	0	50	0	19,150	19,200	38	0	140	1
13,200	13,250	0	0	9	0	16,200	16,250	9	0	51	0	19,200	19,250	38	0	141	2
13,250	13,300	0	0	10	0	16,250	16,300	10	0	51	0	19,250	19,300	38	0	142	2
13,300	13,350	0	0	10	0	16,300	16,350	10	0	52	0	19,300	19,350	45	0	143	2
13,350	13,400	0	0	10	0	16,350	16,400	10	0	53	0	19,350	19,400	46	0	144	3
13,400	13,450	0	0	11	0	16,400	16,450	11	0	53	0	19,400	19,450	46	0	145	3
13,450	13,500	0	0	11	0	16,450	16,500	11	0	54	0	19,450	19,500	47	0	146	4
13,500	13,550	0	0	11	0	16,500	16,550	11	0	61	0	19,500	19,550	48	0	147	4
13,550	13,600	0	0	12	0	16,550	16,600	12	0	62	0	19,550	19,600	48	0	148	4
13,600	13,650	0	0	12	0	16,600	16,650	12	0	62	0	19,600	19,650	49	0	149	5
13,650	13,700	0	0	13	0	16,650	16,700	13	0	63	0	19,650	19,700	49	0	150	5
13,700	13,750	0	0	13	0	16,700	16,750	13	0	64	0	19,700	19,750	50	0	151	5
13,750	13,800	0	0	13	0	16,750	16,800	13	0	64	0	19,750	19,800	50	0	152	6
13,800	13,850	0	0	14	0	16,800	16,850	14	0	65	0	19,800	19,850	58	0	153	6
13,850	13,900	0	0	14	0	16,850	16,900	14	0	66	0	19,850	19,900	59	0	154	7
13,900	13,950	0	0	14	0	16,900	16,950	14	0	66	0	19,900	19,950	59	0	155	7
13,950	14,000	0	0	15	0	16,950	17,000	15	0	67	0	19,950	20,000	60	0	156	7
\$14,000						\$17,000						\$20,000					
14,000	14,050	0	0	15	0	17,000	17,050	15	0	75	0	20,000	20,050	60	0	169	8
14,050	14,100	0	0	16	0	17,050	17,100	16	0	76	0	20,050	20,100	61	0	170	8
14,100	14,150	0	0	16	0	17,100	17,150	16	0	77	0	20,100	20,150	62	0	171	8
14,150	14,200	0	0	16	0	17,150	17,200	16	0	78	0	20,150	20,200	62	0	172	9
14,200	14,250	0	0	17	0	17,200	17,250	17	0	78	0	20,200	20,250	63	0	173	9
14,250	14,300	0	0	17	0	17,250	17,300	17	0	79	0	20,250	20,300	63	0	174	10
14,300	14,350	0	0	17	0	17,300	17,350	17	0	80	0	20,300	20,350	72	0	175	10
14,350	14,400	0	0	18	0	17,350	17,400	18	0	81	0	20,350	20,400	73	0	176	10
14,400	14,450	0	0	18	0	17,400	17,450	18	0	81	0	20,400	20,450	73	0	177	11
14,450	14,500	0	0	19	0	17,450	17,500	19	0	82	0	20,450	20,500	74	0	178	11
14,500	14,550	0	0	19	0	17,500	17,550	19	0	91	0	20,500	20,550	75	0	192	11
14,550	14,600	0	0	19	0	17,550	17,600	19	0	92	0	20,550	20,600	75	0	193	12
14,600	14,650	0	0	20	0	17,600	17,650	20	0	93	0	20,600	20,650	76	0	194	12
14,650	14,700	0	0	20	0	17,650	17,700	20	0	94	0	20,650	20,700	77	0	195	13
14,700	14,750	0	0	20	0	17,700	17,750	20	0	94	0	20,700	20,750	77	0	196	13
14,750	14,800	0	0	21	0	17,750	17,800	21	0	95	0	20,750	20,800	78	0	197	13
14,800	14,850	0	0	21	0	17,800	17,850	21	0	96	0	20,800	20,850	87	0	199	14
14,850	14,900	0	0	22	0	17,850	17,900	22	0	97	0	20,850	20,900	88	0	200	14
14,900	14,950	0	0	22	0	17,900	17,950	22	0	98	0	20,900	20,950	89	0	201	14
14,950	15,000	0	0	22	0	17,950	18,000	22	0	99	0	20,950	21,000	90	0	202	15

* This column is also used by a qualifying widow(er).

Continued on the next page

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is **		And you are					If CT AGI is **		And you are					If CT AGI is **		And you are				
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household		More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household		More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	
\$21,000							\$24,000							\$27,000						
21,000	21,050	90	0	217	15		24,000	24,050	176	0	384	45		27,000	27,050	341	23	676	144	
21,050	21,100	91	0	218	16		24,050	24,100	177	1	386	46		27,050	27,100	343	23	678	145	
21,100	21,150	92	0	219	16		24,100	24,150	178	1	388	46		27,100	27,150	345	23	681	146	
21,150	21,200	93	0	220	16		24,150	24,200	179	1	390	47		27,150	27,200	347	24	683	147	
21,200	21,250	93	0	221	17		24,200	24,250	180	2	392	47		27,200	27,250	350	24	685	148	
21,250	21,300	94	0	223	17		24,250	24,300	181	2	394	47		27,250	27,300	352	25	687	149	
21,300	21,350	104	0	224	17		24,300	24,350	182	2	396	48		27,300	27,350	354	25	690	150	
21,350	21,400	105	0	225	18		24,350	24,400	183	3	398	48		27,350	27,400	356	25	692	151	
21,400	21,450	106	0	226	18		24,400	24,450	184	3	401	49		27,400	27,450	358	26	694	152	
21,450	21,500	107	0	227	19		24,450	24,500	185	4	403	49		27,450	27,500	360	26	696	153	
21,500	21,550	108	0	243	19		24,500	24,550	186	4	405	58		27,500	27,550	362	26	699	166	
21,550	21,600	108	0	244	19		24,550	24,600	187	4	407	59		27,550	27,600	364	27	701	167	
21,600	21,650	109	0	245	20		24,600	24,650	188	5	409	59		27,600	27,650	367	27	703	168	
21,650	21,700	110	0	247	20		24,650	24,700	189	5	411	60		27,650	27,700	369	28	705	169	
21,700	21,750	111	0	248	20		24,700	24,750	190	5	413	60		27,700	27,750	371	28	708	170	
21,750	21,800	112	0	249	21		24,750	24,800	191	6	415	61		27,750	27,800	373	28	710	171	
21,800	21,850	123	0	251	21		24,800	24,850	192	6	418	61		27,800	27,850	375	29	712	172	
21,850	21,900	124	0	252	22		24,850	24,900	193	7	420	62		27,850	27,900	377	29	714	173	
21,900	21,950	125	0	253	22		24,900	24,950	194	7	422	62		27,900	27,950	379	29	717	174	
21,950	22,000	126	0	254	22		24,950	25,000	195	7	424	63		27,950	28,000	381	30	719	175	
\$22,000							\$25,000							\$28,000						
22,000	22,050	126	0	256	23		25,000	25,050	211	8	474	72		28,000	28,050	384	30	766	176	
22,050	22,100	127	0	258	23		25,050	25,100	213	8	476	73		28,050	28,100	386	31	768	177	
22,100	22,150	128	0	260	23		25,100	25,150	214	8	478	74		28,100	28,150	388	31	771	178	
22,150	22,200	129	0	262	24		25,150	25,200	216	9	481	74		28,150	28,200	390	31	773	179	
22,200	22,250	130	0	265	24		25,200	25,250	218	9	483	75		28,200	28,250	392	32	775	180	
22,250	22,300	131	0	267	25		25,250	25,300	220	10	485	75		28,250	28,300	394	32	777	181	
22,300	22,350	143	0	269	25		25,300	25,350	221	10	487	76		28,300	28,350	396	32	780	182	
22,350	22,400	144	0	271	25		25,350	25,400	223	10	489	77		28,350	28,400	398	33	782	183	
22,400	22,450	145	0	273	26		25,400	25,450	225	11	491	77		28,400	28,450	401	33	784	184	
22,450	22,500	146	0	275	26		25,450	25,500	227	11	493	78		28,450	28,500	403	34	786	185	
22,500	22,550	147	0	277	26		25,500	25,550	245	11	501	88		28,500	28,550	405	34	789	186	
22,550	22,600	148	0	279	27		25,550	25,600	247	12	504	89		28,550	28,600	407	34	791	187	
22,600	22,650	149	0	282	27		25,600	25,650	248	12	506	89		28,600	28,650	409	35	793	188	
22,650	22,700	150	0	284	28		25,650	25,700	250	13	508	90		28,650	28,700	411	35	795	189	
22,700	22,750	151	0	286	28		25,700	25,750	252	13	510	91		28,700	28,750	413	35	798	190	
22,750	22,800	152	0	288	28		25,750	25,800	254	13	512	91		28,750	28,800	415	36	800	191	
22,800	22,850	153	0	290	29		25,800	25,850	256	14	514	92		28,800	28,850	418	36	802	192	
22,850	22,900	154	0	292	29		25,850	25,900	258	14	517	93		28,850	28,900	420	37	804	193	
22,900	22,950	155	0	294	29		25,900	25,950	260	14	519	93		28,900	28,950	422	37	807	194	
22,950	23,000	156	0	296	30		25,950	26,000	262	15	521	94		28,950	29,000	424	37	809	195	
\$23,000							\$26,000							\$29,000						
23,000	23,050	156	0	299	30		26,000	26,050	281	15	573	105		29,000	29,050	426	38	856	195	
23,050	23,100	157	0	301	31		26,050	26,100	283	16	575	106		29,050	29,100	428	38	858	196	
23,100	23,150	158	0	303	31		26,100	26,150	285	16	578	107		29,100	29,150	430	38	861	197	
23,150	23,200	159	0	305	31		26,150	26,200	287	16	580	108		29,150	29,200	432	39	863	198	
23,200	23,250	160	0	307	32		26,200	26,250	289	17	582	108		29,200	29,250	435	39	865	199	
23,250	23,300	161	0	309	32		26,250	26,300	291	17	584	109		29,250	29,300	437	40	867	200	
23,300	23,350	162	0	311	32		26,300	26,350	293	17	586	110		29,300	29,350	439	40	870	201	
23,350	23,400	163	0	313	33		26,350	26,400	295	18	589	111		29,350	29,400	441	40	872	202	
23,400	23,450	164	0	316	33		26,400	26,450	297	18	591	111		29,400	29,450	443	41	874	203	
23,450	23,500	165	0	318	34		26,450	26,500	299	19	593	112		29,450	29,500	445	41	876	204	
23,500	23,550	166	0	320	34		26,500	26,550	320	19	602	124		29,500	29,550	447	41	879	205	
23,550	23,600	167	0	322	34		26,550	26,600	322	19	604	125		29,550	29,600	449	42	881	206	
23,600	23,650	168	0	324	35		26,600	26,650	324	20	606	126		29,600	29,650	452	42	883	207	
23,650	23,700	169	0	326	35		26,650	26,700	326	20	609	127		29,650	29,700	454	43	885	208	
23,700	23,750	170	0	328	35		26,700	26,750	328	20	611	127		29,700	29,750	456	43	888	209	
23,750	23,800	171	0	330	36		26,750	26,800	330	21	613	128		29,750	29,800	458	43	890	210	
23,800	23,850	172	0	333	36		26,800	26,850	333	21	615	129		29,800	29,850	460	44	892	211	
23,850	23,900	173	0	335	37		26,850	26,900	335	22	617	130		29,850	29,900	462	44	894	212	
23,900	23,950	174	0	337	37		26,900	26,950	337	22	620	131		29,900	29,950	464	44	897	213	
23,950	24,000	175	0	339	37		26,950	27,000	339	22	622	132		29,950	30,000	466	45	899	214	

* This column is also used by a qualifying widow(er).

Continued on the next page

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
\$30,000						\$33,000						\$36,000					
30,000	30,050	511	54	946	215	33,000	33,050	802	162	1,216	273	36,000	36,050	1,081	234	1,441	452
30,050	30,100	513	55	948	216	33,050	33,100	804	163	1,218	274	36,050	36,100	1,083	235	1,443	454
30,100	30,150	515	55	951	217	33,100	33,150	807	164	1,221	275	36,100	36,150	1,086	236	1,446	456
30,150	30,200	517	56	953	218	33,150	33,200	809	165	1,223	276	36,150	36,200	1,088	237	1,448	458
30,200	30,250	520	56	955	219	33,200	33,250	811	166	1,225	277	36,200	36,250	1,090	238	1,450	460
30,250	30,300	522	56	957	220	33,250	33,300	813	167	1,227	278	36,250	36,300	1,092	239	1,452	462
30,300	30,350	524	57	960	221	33,300	33,350	825	168	1,230	279	36,300	36,350	1,095	240	1,455	464
30,350	30,400	526	57	962	222	33,350	33,400	827	169	1,232	280	36,350	36,400	1,097	241	1,457	466
30,400	30,450	528	58	964	223	33,400	33,450	829	170	1,234	281	36,400	36,450	1,099	242	1,459	469
30,450	30,500	530	58	966	224	33,450	33,500	831	171	1,236	282	36,450	36,500	1,101	243	1,461	471
30,500	30,550	532	69	969	225	33,500	33,550	834	186	1,239	283	36,500	36,550	1,104	244	1,464	473
30,550	30,600	534	69	971	226	33,550	33,600	836	187	1,241	284	36,550	36,600	1,106	245	1,466	475
30,600	30,650	537	70	973	227	33,600	33,650	838	188	1,243	285	36,600	36,650	1,108	246	1,468	477
30,650	30,700	539	70	975	228	33,650	33,700	840	189	1,245	286	36,650	36,700	1,110	247	1,470	479
30,700	30,750	541	71	978	229	33,700	33,750	843	190	1,248	287	36,700	36,750	1,113	248	1,473	481
30,750	30,800	543	71	980	230	33,750	33,800	845	191	1,250	288	36,750	36,800	1,115	249	1,475	483
30,800	30,850	545	72	982	231	33,800	33,850	847	192	1,252	289	36,800	36,850	1,117	250	1,477	486
30,850	30,900	547	72	984	232	33,850	33,900	849	193	1,254	290	36,850	36,900	1,119	251	1,479	488
30,900	30,950	549	73	987	233	33,900	33,950	852	194	1,257	291	36,900	36,950	1,122	252	1,482	490
30,950	31,000	551	73	989	234	33,950	34,000	854	195	1,259	292	36,950	37,000	1,124	253	1,484	492
\$31,000						\$34,000						\$37,000					
31,000	31,050	596	84	1,036	234	34,000	34,050	901	195	1,306	316	37,000	37,050	1,171	254	1,486	494
31,050	31,100	598	85	1,038	235	34,050	34,100	903	196	1,308	317	37,050	37,100	1,173	255	1,488	496
31,100	31,150	600	86	1,041	236	34,100	34,150	906	197	1,311	318	37,100	37,150	1,176	256	1,491	498
31,150	31,200	602	86	1,043	237	34,150	34,200	908	198	1,313	319	37,150	37,200	1,178	257	1,493	500
31,200	31,250	605	87	1,045	238	34,200	34,250	910	199	1,315	320	37,200	37,250	1,180	258	1,495	503
31,250	31,300	607	87	1,047	239	34,250	34,300	912	200	1,317	321	37,250	37,300	1,182	259	1,497	505
31,300	31,350	616	88	1,050	240	34,300	34,350	915	201	1,320	322	37,300	37,350	1,185	260	1,500	507
31,350	31,400	618	89	1,052	241	34,350	34,400	917	202	1,322	323	37,350	37,400	1,187	261	1,502	509
31,400	31,450	620	89	1,054	242	34,400	34,450	919	203	1,324	324	37,400	37,450	1,189	262	1,504	511
31,450	31,500	622	90	1,056	243	34,450	34,500	921	204	1,326	325	37,450	37,500	1,191	263	1,506	513
31,500	31,550	625	102	1,059	244	34,500	34,550	924	205	1,329	349	37,500	37,550	1,194	264	1,509	515
31,550	31,600	627	102	1,061	245	34,550	34,600	926	206	1,331	350	37,550	37,600	1,196	265	1,511	517
31,600	31,650	629	103	1,063	246	34,600	34,650	928	207	1,333	352	37,600	37,650	1,198	266	1,513	520
31,650	31,700	631	104	1,065	247	34,650	34,700	930	208	1,335	353	37,650	37,700	1,200	267	1,515	522
31,700	31,750	633	104	1,068	248	34,700	34,750	933	209	1,338	354	37,700	37,750	1,203	268	1,518	524
31,750	31,800	635	105	1,070	249	34,750	34,800	935	210	1,340	355	37,750	37,800	1,205	269	1,520	526
31,800	31,850	645	106	1,072	250	34,800	34,850	937	211	1,342	356	37,800	37,850	1,207	270	1,522	528
31,850	31,900	647	106	1,074	251	34,850	34,900	939	212	1,344	357	37,850	37,900	1,209	271	1,524	530
31,900	31,950	649	107	1,077	252	34,900	34,950	942	213	1,347	358	37,900	37,950	1,212	272	1,527	532
31,950	32,000	651	108	1,079	253	34,950	35,000	944	214	1,349	359	37,950	38,000	1,214	273	1,529	534
\$32,000						\$35,000						\$38,000					
32,000	32,050	697	120	1,126	254	35,000	35,050	991	215	1,396	385	38,000	38,050	1,261	273	1,531	579
32,050	32,100	699	121	1,128	255	35,050	35,100	993	216	1,398	387	38,050	38,100	1,263	274	1,533	581
32,100	32,150	701	122	1,131	256	35,100	35,150	996	217	1,401	389	38,100	38,150	1,266	275	1,536	583
32,150	32,200	704	123	1,133	257	35,150	35,200	998	218	1,403	391	38,150	38,200	1,268	276	1,538	585
32,200	32,250	706	123	1,135	258	35,200	35,250	1,000	219	1,405	393	38,200	38,250	1,270	277	1,540	588
32,250	32,300	708	124	1,137	259	35,250	35,300	1,002	220	1,407	395	38,250	38,300	1,272	278	1,542	590
32,300	32,350	718	125	1,140	260	35,300	35,350	1,005	221	1,410	397	38,300	38,350	1,275	279	1,545	592
32,350	32,400	721	126	1,142	261	35,350	35,400	1,007	222	1,412	399	38,350	38,400	1,277	280	1,547	594
32,400	32,450	723	126	1,144	262	35,400	35,450	1,009	223	1,414	401	38,400	38,450	1,279	281	1,549	596
32,450	32,500	725	127	1,146	263	35,450	35,500	1,011	224	1,416	403	38,450	38,500	1,281	282	1,551	598
32,500	32,550	727	141	1,149	264	35,500	35,550	1,014	225	1,419	430	38,500	38,550	1,284	283	1,554	600
32,550	32,600	729	141	1,151	265	35,550	35,600	1,016	226	1,421	432	38,550	38,600	1,286	284	1,556	602
32,600	32,650	732	142	1,153	266	35,600	35,650	1,018	227	1,423	435	38,600	38,650	1,288	285	1,558	605
32,650	32,700	734	143	1,155	267	35,650	35,700	1,020	228	1,425	437	38,650	38,700	1,290	286	1,560	607
32,700	32,750	736	144	1,158	268	35,700	35,750	1,023	229	1,428	439	38,700	38,750	1,293	287	1,563	609
32,750	32,800	738	145	1,160	269	35,750	35,800	1,025	230	1,430	441	38,750	38,800	1,295	288	1,565	611
32,800	32,850	749	146	1,162	270	35,800	35,850	1,027	231	1,432	443	38,800	38,850	1,297	289	1,567	613
32,850	32,900	751	146	1,164	271	35,850	35,900	1,029	232	1,434	445	38,850	38,900	1,299	290	1,569	615
32,900	32,950	753	147	1,167	272	35,900	35,950	1,032	233	1,437	447	38,900	38,950	1,302	291	1,572	617
32,950	33,000	755	148	1,169	273	35,950	36,000	1,034	234	1,439	449	38,950	39,000	1,304	292	1,574	619

* This column is also used by a qualifying widow(er).

Continued on the next page

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
\$39,000						\$42,000						\$45,000					
39,000	39,050	1,351	293	1,576	664	42,000	42,050	1,621	460	1,711	919	45,000	45,050	1,846	554	1,846	1,216
39,050	39,100	1,353	294	1,578	666	42,050	42,100	1,623	461	1,713	921	45,050	45,100	1,848	556	1,848	1,218
39,100	39,150	1,356	295	1,581	668	42,100	42,150	1,626	462	1,716	923	45,100	45,150	1,851	558	1,851	1,220
39,150	39,200	1,358	296	1,583	670	42,150	42,200	1,628	463	1,718	925	45,150	45,200	1,853	560	1,853	1,222
39,200	39,250	1,360	297	1,585	673	42,200	42,250	1,630	465	1,720	928	45,200	45,250	1,855	562	1,855	1,224
39,250	39,300	1,362	298	1,587	675	42,250	42,300	1,632	466	1,722	930	45,250	45,300	1,857	564	1,857	1,227
39,300	39,350	1,365	299	1,590	677	42,300	42,350	1,635	467	1,725	932	45,300	45,350	1,860	566	1,860	1,229
39,350	39,400	1,367	300	1,592	679	42,350	42,400	1,637	469	1,727	934	45,350	45,400	1,862	568	1,862	1,231
39,400	39,450	1,369	301	1,594	681	42,400	42,450	1,639	470	1,729	936	45,400	45,450	1,864	571	1,864	1,233
39,450	39,500	1,371	302	1,596	683	42,450	42,500	1,641	471	1,731	938	45,450	45,500	1,866	573	1,866	1,235
39,500	39,550	1,374	303	1,599	685	42,500	42,550	1,644	472	1,734	940	45,500	45,550	1,869	575	1,869	1,252
39,550	39,600	1,376	304	1,601	687	42,550	42,600	1,646	474	1,736	942	45,550	45,600	1,871	577	1,871	1,254
39,600	39,650	1,378	305	1,603	690	42,600	42,650	1,648	475	1,738	945	45,600	45,650	1,873	579	1,873	1,256
39,650	39,700	1,380	306	1,605	692	42,650	42,700	1,650	476	1,740	947	45,650	45,700	1,875	581	1,875	1,258
39,700	39,750	1,383	307	1,608	694	42,700	42,750	1,653	477	1,743	949	45,700	45,750	1,878	583	1,878	1,260
39,750	39,800	1,385	308	1,610	696	42,750	42,800	1,655	479	1,745	951	45,750	45,800	1,880	585	1,880	1,263
39,800	39,850	1,387	309	1,612	698	42,800	42,850	1,657	480	1,747	953	45,800	45,850	1,882	588	1,882	1,265
39,850	39,900	1,389	310	1,614	700	42,850	42,900	1,659	481	1,749	955	45,850	45,900	1,884	590	1,884	1,267
39,900	39,950	1,392	311	1,617	702	42,900	42,950	1,662	483	1,752	957	45,900	45,950	1,887	592	1,887	1,269
39,950	40,000	1,394	312	1,619	704	42,950	43,000	1,664	484	1,754	959	45,950	46,000	1,889	594	1,889	1,272
\$40,000						\$43,000						\$46,000					
40,000	40,050	1,441	337	1,621	749	43,000	43,050	1,711	485	1,756	1,004	46,000	46,050	1,891	596	1,891	1,333
40,050	40,100	1,443	338	1,623	751	43,050	43,100	1,713	486	1,758	1,006	46,050	46,100	1,893	598	1,893	1,335
40,100	40,150	1,446	339	1,626	753	43,100	43,150	1,716	488	1,761	1,008	46,100	46,150	1,896	600	1,896	1,338
40,150	40,200	1,448	340	1,628	755	43,150	43,200	1,718	489	1,763	1,010	46,150	46,200	1,898	602	1,898	1,340
40,200	40,250	1,450	341	1,630	758	43,200	43,250	1,720	490	1,765	1,013	46,200	46,250	1,900	605	1,900	1,342
40,250	40,300	1,452	342	1,632	760	43,250	43,300	1,722	492	1,767	1,015	46,250	46,300	1,902	607	1,902	1,344
40,300	40,350	1,455	343	1,635	762	43,300	43,350	1,725	493	1,770	1,017	46,300	46,350	1,905	609	1,905	1,347
40,350	40,400	1,457	344	1,637	764	43,350	43,400	1,727	494	1,772	1,019	46,350	46,400	1,907	611	1,907	1,349
40,400	40,450	1,459	345	1,639	766	43,400	43,450	1,729	495	1,774	1,021	46,400	46,450	1,909	613	1,909	1,351
40,450	40,500	1,461	346	1,641	768	43,450	43,500	1,731	497	1,776	1,023	46,450	46,500	1,911	615	1,911	1,353
40,500	40,550	1,464	372	1,644	770	43,500	43,550	1,734	498	1,779	1,025	46,500	46,550	1,914	617	1,914	1,356
40,550	40,600	1,466	373	1,646	772	43,550	43,600	1,736	499	1,781	1,027	46,550	46,600	1,916	619	1,916	1,358
40,600	40,650	1,468	374	1,648	775	43,600	43,650	1,738	500	1,783	1,030	46,600	46,650	1,918	622	1,918	1,360
40,650	40,700	1,470	375	1,650	777	43,650	43,700	1,740	502	1,785	1,032	46,650	46,700	1,920	624	1,920	1,362
40,700	40,750	1,473	376	1,653	779	43,700	43,750	1,743	503	1,788	1,034	46,700	46,750	1,923	626	1,923	1,365
40,750	40,800	1,475	377	1,655	781	43,750	43,800	1,745	504	1,790	1,036	46,750	46,800	1,925	628	1,925	1,367
40,800	40,850	1,477	379	1,657	783	43,800	43,850	1,747	506	1,792	1,038	46,800	46,850	1,927	630	1,927	1,369
40,850	40,900	1,479	380	1,659	785	43,850	43,900	1,749	507	1,794	1,040	46,850	46,900	1,929	632	1,929	1,371
40,900	40,950	1,482	381	1,662	787	43,900	43,950	1,752	508	1,797	1,042	46,900	46,950	1,932	634	1,932	1,374
40,950	41,000	1,484	382	1,664	789	43,950	44,000	1,754	509	1,799	1,044	46,950	47,000	1,934	636	1,934	1,376
\$41,000						\$44,000						\$47,000					
41,000	41,050	1,531	409	1,666	834	44,000	44,050	1,801	511	1,801	1,102	47,000	47,050	1,936	639	1,936	1,423
41,050	41,100	1,533	410	1,668	836	44,050	44,100	1,803	513	1,803	1,104	47,050	47,100	1,938	641	1,938	1,425
41,100	41,150	1,536	411	1,671	838	44,100	44,150	1,806	515	1,806	1,106	47,100	47,150	1,941	643	1,941	1,428
41,150	41,200	1,538	412	1,673	840	44,150	44,200	1,808	517	1,808	1,108	47,150	47,200	1,943	645	1,943	1,430
41,200	41,250	1,540	413	1,675	843	44,200	44,250	1,810	520	1,810	1,110	47,200	47,250	1,945	647	1,945	1,432
41,250	41,300	1,542	415	1,677	845	44,250	44,300	1,812	522	1,812	1,113	47,250	47,300	1,947	649	1,947	1,434
41,300	41,350	1,545	416	1,680	847	44,300	44,350	1,815	524	1,815	1,115	47,300	47,350	1,950	651	1,950	1,437
41,350	41,400	1,547	417	1,682	849	44,350	44,400	1,817	526	1,817	1,117	47,350	47,400	1,952	653	1,952	1,439
41,400	41,450	1,549	418	1,684	851	44,400	44,450	1,819	528	1,819	1,119	47,400	47,450	1,954	656	1,954	1,441
41,450	41,500	1,551	419	1,686	853	44,450	44,500	1,821	530	1,821	1,121	47,450	47,500	1,956	658	1,956	1,443
41,500	41,550	1,554	447	1,689	855	44,500	44,550	1,824	532	1,824	1,136	47,500	47,550	1,959	660	1,959	1,446
41,550	41,600	1,556	448	1,691	857	44,550	44,600	1,826	534	1,826	1,139	47,550	47,600	1,961	662	1,961	1,448
41,600	41,650	1,558	449	1,693	860	44,600	44,650	1,828	537	1,828	1,141	47,600	47,650	1,963	664	1,963	1,450
41,650	41,700	1,560	451	1,695	862	44,650	44,700	1,830	539	1,830	1,143	47,650	47,700	1,965	666	1,965	1,452
41,700	41,750	1,563	452	1,698	864	44,700	44,750	1,833	541	1,833	1,145	47,700	47,750	1,968	668	1,968	1,455
41,750	41,800	1,565	453	1,700	866	44,750	44,800	1,835	543	1,835	1,147	47,750	47,800	1,970	670	1,970	1,457
41,800	41,850	1,567	455	1,702	868	44,800	44,850	1,837	545	1,837	1,149	47,800	47,850	1,972	673	1,972	1,459
41,850	41,900	1,569	456	1,704	870	44,850	44,900	1,839	547	1,839	1,152	47,850	47,900	1,974	675	1,974	1,461
41,900	41,950	1,572	457	1,707	872	44,900	44,950	1,842	549	1,842	1,154	47,900	47,950	1,977	677	1,977	1,464
41,950	42,000	1,574	458	1,709	874	44,950	45,000	1,844	551	1,844	1,156	47,950	48,000	1,979	679	1,979	1,466

* This column is also used by a qualifying widow(er).

Continued on the next page

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
\$48,000						\$51,000						\$54,000					
48,000	48,050	1,981	724	2,003	1,513	51,000	51,050	2,121	1,013	2,305	1,783	54,000	54,050	2,269	1,306	2,561	2053
48,050	48,100	1,983	726	2,005	1,515	51,050	51,100	2,123	1,015	2,308	1,785	54,050	54,100	2,272	1,308	2,564	2055
48,100	48,150	1,986	728	2,008	1,518	51,100	51,150	2,126	1,018	2,310	1,788	54,100	54,150	2,274	1,311	2,567	2058
48,150	48,200	1,988	730	2,010	1,520	51,150	51,200	2,128	1,020	2,313	1,790	54,150	54,200	2,277	1,313	2,570	2060
48,200	48,250	1,990	732	2,012	1,522	51,200	51,250	2,131	1,022	2,316	1,792	54,200	54,250	2,279	1,315	2,572	2062
48,250	48,300	1,992	734	2,015	1,524	51,250	51,300	2,133	1,024	2,318	1,794	54,250	54,300	2,282	1,317	2,575	2064
48,300	48,350	1,995	736	2,017	1,527	51,300	51,350	2,136	1,026	2,321	1,797	54,300	54,350	2,284	1,320	2,578	2067
48,350	48,400	1,997	738	2,019	1,529	51,350	51,400	2,138	1,029	2,324	1,799	54,350	54,400	2,287	1,322	2,581	2069
48,400	48,450	1,999	741	2,021	1,531	51,400	51,450	2,141	1,031	2,326	1,801	54,400	54,450	2,289	1,324	2,583	2071
48,450	48,500	2,001	743	2,024	1,533	51,450	51,500	2,143	1,033	2,329	1,803	54,450	54,500	2,292	1,326	2,586	2073
48,500	48,550	2,004	745	2,048	1,536	51,500	51,550	2,145	1,047	2,356	1,806	54,500	54,550	2,294	1,329	2,589	2076
48,550	48,600	2,006	747	2,050	1,538	51,550	51,600	2,148	1,049	2,358	1,808	54,550	54,600	2,296	1,331	2,592	2078
48,600	48,650	2,008	749	2,053	1,540	51,600	51,650	2,150	1,051	2,361	1,810	54,600	54,650	2,299	1,333	2,594	2080
48,650	48,700	2,010	751	2,055	1,542	51,650	51,700	2,153	1,054	2,364	1,812	54,650	54,700	2,301	1,335	2,597	2082
48,700	48,750	2,013	753	2,057	1,545	51,700	51,750	2,155	1,056	2,367	1,815	54,700	54,750	2,304	1,338	2,600	2085
48,750	48,800	2,015	755	2,060	1,547	51,750	51,800	2,158	1,058	2,369	1,817	54,750	54,800	2,306	1,340	2,603	2087
48,800	48,850	2,017	758	2,062	1,549	51,800	51,850	2,160	1,060	2,372	1,819	54,800	54,850	2,309	1,342	2,605	2089
48,850	48,900	2,019	760	2,064	1,551	51,850	51,900	2,163	1,062	2,375	1,821	54,850	54,900	2,311	1,344	2,608	2091
48,900	48,950	2,022	762	2,067	1,554	51,900	51,950	2,165	1,065	2,377	1,824	54,900	54,950	2,314	1,347	2,611	2094
48,950	49,000	2,024	764	2,069	1,556	51,950	52,000	2,168	1,067	2,380	1,826	54,950	55,000	2,316	1,349	2,614	2096
\$49,000						\$52,000						\$55,000					
49,000	49,050	2,026	809	2,094	1,603	52,000	52,050	2,170	1,126	2,407	1,873	55,000	55,050	2,319	1,396	2,616	2143
49,050	49,100	2,028	811	2,096	1,605	52,050	52,100	2,173	1,128	2,410	1,875	55,050	55,100	2,321	1,398	2,619	2145
49,100	49,150	2,031	813	2,098	1,608	52,100	52,150	2,175	1,131	2,413	1,878	55,100	55,150	2,324	1,401	2,622	2,148
49,150	49,200	2,033	815	2,101	1,610	52,150	52,200	2,178	1,133	2,415	1,880	55,150	55,200	2,326	1,403	2,625	2,150
49,200	49,250	2,035	817	2,103	1,612	52,200	52,250	2,180	1,135	2,418	1,882	55,200	55,250	2,329	1,405	2,627	2,152
49,250	49,300	2,037	819	2,105	1,614	52,250	52,300	2,183	1,137	2,421	1,884	55,250	55,300	2,331	1,407	2,650	2,154
49,300	49,350	2,040	821	2,108	1,617	52,300	52,350	2,185	1,140	2,423	1,887	55,300	55,350	2,334	1,410	2,653	2,157
49,350	49,400	2,042	823	2,110	1,619	52,350	52,400	2,188	1,142	2,426	1,889	55,350	55,400	2,336	1,412	2,656	2,159
49,400	49,450	2,044	826	2,112	1,621	52,400	52,450	2,190	1,144	2,429	1,891	55,400	55,450	2,339	1,414	2,658	2,161
49,450	49,500	2,046	828	2,115	1,623	52,450	52,500	2,193	1,146	2,432	1,893	55,450	55,500	2,341	1,416	2,661	2,163
49,500	49,550	2,049	830	2,140	1,626	52,500	52,550	2,195	1,149	2,459	1,896	55,500	55,550	2,343	1,419	2,664	2,166
49,550	49,600	2,051	832	2,142	1,628	52,550	52,600	2,197	1,151	2,462	1,898	55,550	55,600	2,346	1,421	2,667	2,168
49,600	49,650	2,053	834	2,144	1,630	52,600	52,650	2,200	1,153	2,464	1,900	55,600	55,650	2,348	1,423	2,669	2,170
49,650	49,700	2,055	836	2,147	1,632	52,650	52,700	2,202	1,155	2,467	1,902	55,650	55,700	2,351	1,425	2,672	2,172
49,700	49,750	2,058	838	2,149	1,635	52,700	52,750	2,205	1,158	2,470	1,905	55,700	55,750	2,353	1,428	2,675	2,175
49,750	49,800	2,060	840	2,151	1,637	52,750	52,800	2,207	1,160	2,493	1,907	55,750	55,800	2,356	1,430	2,678	2,177
49,800	49,850	2,062	843	2,154	1,639	52,800	52,850	2,210	1,162	2,495	1,909	55,800	55,850	2,358	1,432	2,680	2,179
49,850	49,900	2,064	845	2,156	1,641	52,850	52,900	2,212	1,164	2,498	1,911	55,850	55,900	2,361	1,434	2,683	2,181
49,900	49,950	2,067	847	2,158	1,644	52,900	52,950	2,215	1,167	2,501	1,914	55,900	55,950	2,363	1,437	2,686	2,184
49,950	50,000	2,069	849	2,161	1,646	52,950	53,000	2,217	1,169	2,504	1,916	55,950	56,000	2,366	1,439	2,689	2,186
\$50,000						\$53,000						\$56,000					
50,000	50,050	2071	904	2186	1693	53,000	53,050	2220	1216	2506	1963	56,000	56,050	2,368	1,486	2,691	2,233
50,050	50,100	2074	906	2189	1695	53,050	53,100	2222	1218	2509	1965	56,050	56,100	2,371	1,488	2,694	2,235
50,100	50,150	2076	908	2192	1698	53,100	53,150	2225	1221	2512	1968	56,100	56,150	2,373	1,491	2,697	2,238
50,150	50,200	2,079	911	2,194	1,700	53,150	53,200	2,227	1,223	2,515	1,970	56,150	56,200	2,376	1,493	2,700	2,240
50,200	50,250	2,081	913	2,197	1,702	53,200	53,250	2,230	1,225	2,517	1,972	56,200	56,250	2,378	1,495	2,702	2,242
50,250	50,300	2,084	915	2,218	1,704	53,250	53,300	2,232	1,227	2,520	1,974	56,250	56,300	2,381	1,497	2,705	2,244
50,300	50,350	2,086	917	2,221	1,707	53,300	53,350	2,235	1,230	2,523	1,977	56,300	56,350	2,383	1,500	2,708	2,247
50,350	50,400	2,089	919	2,224	1,709	53,350	53,400	2,237	1,232	2,526	1,979	56,350	56,400	2,386	1,502	2,711	2,249
50,400	50,450	2,091	921	2,226	1,711	53,400	53,450	2,240	1,234	2,528	1,981	56,400	56,450	2,388	1,504	2,713	2,251
50,450	50,500	2,094	923	2,229	1,713	53,450	53,500	2,242	1,236	2,531	1,983	56,450	56,500	2,391	1,506	2,716	2,253
50,500	50,550	2,096	936	2,255	1,716	53,500	53,550	2,244	1,239	2,534	1,986	56,500	56,550	2,411	1,509	2,719	2,256
50,550	50,600	2,098	939	2,258	1,718	53,550	53,600	2,247	1,241	2,537	1,988	56,550	56,600	2,413	1,511	2,722	2,258
50,600	50,650	2,101	941	2,260	1,720	53,600	53,650	2,249	1,243	2,539	1,990	56,600	56,650	2,416	1,513	2,724	2,260
50,650	50,700	2,103	943	2,263	1,722	53,650	53,700	2,252	1,245	2,542	1,992	56,650	56,700	2,418	1,515	2,727	2,262
50,700	50,750	2,106	945	2,265	1,725	53,700	53,750	2,254	1,248	2,545	1,995	56,700	56,750	2,421	1,518	2,730	2,265
50,750	50,800	2,108	947	2,268	1,727	53,750	53,800	2,257	1,250	2,548	1,997	56,750	56,800	2,423	1,520	2,733	2,267
50,800	50,850	2,111	949	2,271	1,729	53,800	53,850	2,259	1,252	2,550	1,999	56,800	56,850	2,426	1,522	2,735	2,269
50,850	50,900	2,113	952	2,273	1,731	53,850	53,900	2,262	1,254	2,553	2,001	56,850	56,900	2,428	1,524	2,738	

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is **						And you are						If CT AGI is **						And you are					
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household						
\$57,000						\$60,000						\$63,000											
57,000	57,050	2,436	1,576	2,746	2,278	60,000	60,050	2,613	1,846	2,931	2,413	63,000	63,050	2,965	2,116	3,136	2,548						
57,050	57,100	2,438	1,578	2,749	2,280	60,050	60,100	2,615	1,848	2,934	2,415	63,050	63,100	2,967	2,118	3,139	2,550						
57,100	57,150	2,441	1,581	2,752	2,283	60,100	60,150	2,618	1,851	2,937	2,418	63,100	63,150	2,970	2,121	3,142	2,553						
57,150	57,200	2,443	1,583	2,755	2,285	60,150	60,200	2,620	1,853	2,940	2,420	63,150	63,200	2,973	2,123	3,145	2,555						
57,200	57,250	2,446	1,585	2,757	2,287	60,200	60,250	2,623	1,855	2,942	2,422	63,200	63,250	2,975	2,125	3,147	2,557						
57,250	57,300	2,448	1,587	2,760	2,289	60,250	60,300	2,625	1,857	2,965	2,424	63,250	63,300	2,978	2,127	3,150	2,559						
57,300	57,350	2,451	1,590	2,763	2,292	60,300	60,350	2,628	1,860	2,968	2,427	63,300	63,350	2,981	2,130	3,153	2,562						
57,350	57,400	2,453	1,592	2,766	2,294	60,350	60,400	2,630	1,862	2,971	2,429	63,350	63,400	2,983	2,132	3,156	2,564						
57,400	57,450	2,456	1,594	2,768	2,296	60,400	60,450	2,633	1,864	2,973	2,431	63,400	63,450	2,986	2,134	3,158	2,566						
57,450	57,500	2,458	1,596	2,771	2,298	60,450	60,500	2,635	1,866	2,976	2,433	63,450	63,500	2,989	2,136	3,161	2,568						
57,500	57,550	2,460	1,599	2,774	2,301	60,500	60,550	2,667	1,869	2,979	2,436	63,500	63,550	3,022	2,139	3,164	2,571						
57,550	57,600	2,463	1,601	2,777	2,303	60,550	60,600	2,669	1,871	2,982	2,438	63,550	63,600	3,025	2,141	3,167	2,573						
57,600	57,650	2,465	1,603	2,779	2,305	60,600	60,650	2,672	1,873	2,984	2,440	63,600	63,650	3,028	2,143	3,169	2,575						
57,650	57,700	2,468	1,605	2,782	2,307	60,650	60,700	2,675	1,875	2,987	2,442	63,650	63,700	3,030	2,145	3,172	2,577						
57,700	57,750	2,470	1,608	2,785	2,310	60,700	60,750	2,677	1,878	2,990	2,445	63,700	63,750	3,033	2,148	3,175	2,580						
57,750	57,800	2,473	1,610	2,808	2,312	60,750	60,800	2,680	1,880	2,993	2,447	63,750	63,800	3,036	2,150	3,178	2,582						
57,800	57,850	2,475	1,612	2,810	2,314	60,800	60,850	2,682	1,882	2,995	2,449	63,800	63,850	3,038	2,152	3,180	2,584						
57,850	57,900	2,478	1,614	2,813	2,316	60,850	60,900	2,685	1,884	2,998	2,451	63,850	63,900	3,041	2,154	3,183	2,586						
57,900	57,950	2,480	1,617	2,816	2,319	60,900	60,950	2,687	1,887	3,001	2,454	63,900	63,950	3,044	2,157	3,186	2,589						
57,950	58,000	2,483	1,619	2,819	2,321	60,950	61,000	2,690	1,889	3,004	2,456	63,950	64,000	3,046	2,159	3,189	2,591						
\$58,000						\$61,000						\$64,000											
58,000	58,050	2,485	1,666	2,821	2,323	61,000	61,050	2,722	1,936	3,006	2,458	64,000	64,050	3,080	2,206	3,191	2,593						
58,050	58,100	2,488	1,668	2,824	2,325	61,050	61,100	2,724	1,938	3,009	2,460	64,050	64,100	3,083	2,208	3,194	2,595						
58,100	58,150	2,490	1,671	2,827	2,328	61,100	61,150	2,727	1,941	3,012	2,463	64,100	64,150	3,086	2,211	3,197	2,598						
58,150	58,200	2,493	1,673	2,830	2,330	61,150	61,200	2,729	1,943	3,015	2,465	64,150	64,200	3,088	2,213	3,200	2,600						
58,200	58,250	2,495	1,675	2,832	2,332	61,200	61,250	2,732	1,945	3,017	2,467	64,200	64,250	3,091	2,215	3,202	2,602						
58,250	58,300	2,498	1,677	2,835	2,334	61,250	61,300	2,734	1,947	3,020	2,469	64,250	64,300	3,094	2,217	3,205	2,604						
58,300	58,350	2,500	1,680	2,838	2,337	61,300	61,350	2,737	1,950	3,023	2,472	64,300	64,350	3,097	2,220	3,208	2,607						
58,350	58,400	2,503	1,682	2,841	2,339	61,350	61,400	2,739	1,952	3,026	2,474	64,350	64,400	3,099	2,222	3,211	2,609						
58,400	58,450	2,505	1,684	2,843	2,341	61,400	61,450	2,742	1,954	3,028	2,476	64,400	64,450	3,102	2,224	3,213	2,611						
58,450	58,500	2,508	1,686	2,846	2,343	61,450	61,500	2,745	1,956	3,031	2,478	64,450	64,500	3,105	2,226	3,216	2,613						
58,500	58,550	2,510	1,689	2,849	2,346	61,500	61,550	2,795	1,959	3,034	2,481	64,500	64,550	3,139	2,229	3,219	2,616						
58,550	58,600	2,512	1,691	2,852	2,348	61,550	61,600	2,798	1,961	3,037	2,483	64,550	64,600	3,142	2,231	3,222	2,618						
58,600	58,650	2,515	1,693	2,854	2,350	61,600	61,650	2,801	1,963	3,039	2,485	64,600	64,650	3,144	2,233	3,224	2,620						
58,650	58,700	2,517	1,695	2,857	2,352	61,650	61,700	2,803	1,965	3,042	2,487	64,650	64,700	3,147	2,235	3,227	2,622						
58,700	58,750	2,520	1,698	2,860	2,355	61,700	61,750	2,806	1,968	3,045	2,490	64,700	64,750	3,150	2,238	3,230	2,625						
58,750	58,800	2,522	1,700	2,863	2,357	61,750	61,800	2,808	1,970	3,048	2,492	64,750	64,800	3,153	2,240	3,233	2,627						
58,800	58,850	2,525	1,702	2,865	2,359	61,800	61,850	2,811	1,972	3,050	2,494	64,800	64,850	3,155	2,242	3,235	2,629						
58,850	58,900	2,527	1,704	2,868	2,361	61,850	61,900	2,814	1,974	3,053	2,496	64,850	64,900	3,158	2,244	3,238	2,631						
58,900	58,950	2,530	1,707	2,871	2,364	61,900	61,950	2,816	1,977	3,056	2,499	64,900	64,950	3,161	2,247	3,241	2,634						
58,950	59,000	2,532	1,709	2,874	2,366	61,950	62,000	2,819	1,979	3,059	2,501	64,950	65,000	3,164	2,249	3,244	2,636						
\$59,000						\$62,000						\$65,000											
59,000	59,050	2,535	1,756	2,876	2,368	62,000	62,050	2851	2026	3061	2503	65,000	65,050	3166	2296	3246	2638						
59,050	59,100	2,537	1,758	2,879	2,370	62,050	62,100	2854	2028	3064	2505	65,050	65,100	3169	2298	3249	2640						
59,100	59,150	2,540	1,761	2,882	2,373	62,100	62,150	2857	2031	3067	2508	65,100	65,150	3172	2301	3252	2643						
59,150	59,200	2,542	1,763	2,885	2,375	62,150	62,200	2859	2,033	3,070	2,510	65,150	65,200	3,175	2,303	3,255	2,645						
59,200	59,250	2,545	1,765	2,887	2,377	62,200	62,250	2,862	2,035	3,072	2,512	65,200	65,250	3,177	2,305	3,257	2,647						
59,250	59,300	2,547	1,767	2,890	2,379	62,250	62,300	2,864	2,037	3,075	2,514	65,250	65,300	3,180	2,307	3,280	2,649						
59,300	59,350	2,550	1,770	2,893	2,382	62,300	62,350	2,867	2,040	3,078	2,517	65,300	65,350	3,183	2,310	3,283	2,652						
59,350	59,400	2,552	1,772	2,896	2,384	62,350	62,400	2,870	2,042	3,081	2,519	65,350	65,400	3,186	2,312	3,286	2,654						
59,400	59,450	2,555	1,774	2,898	2,386	62,400	62,450	2,872	2,044	3,083	2,521	65,400	65,450	3,188	2,314	3,288	2,656						
59,450	59,500	2,557	1,776	2,901	2,388	62,450	62,500	2,875	2,046	3,086	2,523	65,450	65,500	3,191	2,316	3,291	2,658						
59,500	59,550	2,559	1,779	2,904	2,391	62,500	62,550	2,908	2,049	3,089	2,526	65,500	65,550	3,194	2,319	3,294	2,661						
59,550	59,600	2,562	1,781	2,907	2,393	62,550	62,600	2,910	2,051	3,092	2,528	65,550	65,600	3,197	2,321	3,297	2,663						
59,600	59,650	2,564	1,783	2,909	2,395	62,600	62,650	2,913	2,053	3,094	2,530	65,600	65,650	3,199	2,323	3,299	2,665						
59,650	59,700	2,567	1,785	2,912	2,397	62,650	62,700	2,916	2,055	3,097	2,532	65,650	65,700	3,202	2,325	3,302	2,667						
59,700	59,750	2,569	1,788	2,915	2,400	62,700	62,750	2,918	2,058	3,100	2,535	65,700	65,750	3,205	2,328	3,305	2,670						
59,750	59,800	2,572	1,790	2,918	2,402	62,750	62,800	2,921	2,060	3,123	2,537	65,750	65,800	3,208	2,330	3,30							

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is **		And you are					If CT AGI is **		And you are					If CT AGI is **		And you are				
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household			
\$66,000						\$69,000						\$72,000								
66,000	66,050	3,221	2,386	3,321	2,683	69,000	69,050	3,406	2,656	3,506	2,818	72,000	72,050	3,591	2,881	3,691	2,953			
66,050	66,100	3,224	2,388	3,324	2,685	69,050	69,100	3,409	2,658	3,509	2,820	72,050	72,100	3,594	2,883	3,694	2,955			
66,100	66,150	3,227	2,391	3,327	2,688	69,100	69,150	3,412	2,661	3,512	2,823	72,100	72,150	3,597	2,886	3,697	2,958			
66,150	66,200	3,230	2,393	3,330	2,690	69,150	69,200	3,415	2,663	3,515	2,825	72,150	72,200	3,600	2,888	3,700	2,960			
66,200	66,250	3,232	2,395	3,332	2,692	69,200	69,250	3,417	2,665	3,517	2,827	72,200	72,250	3,602	2,890	3,702	2,962			
66,250	66,300	3,235	2,397	3,335	2,694	69,250	69,300	3,420	2,667	3,520	2,829	72,250	72,300	3,605	2,892	3,705	2,964			
66,300	66,350	3,238	2,400	3,338	2,697	69,300	69,350	3,423	2,670	3,523	2,832	72,300	72,350	3,608	2,895	3,708	2,967			
66,350	66,400	3,241	2,402	3,341	2,699	69,350	69,400	3,426	2,672	3,526	2,834	72,350	72,400	3,611	2,897	3,711	2,969			
66,400	66,450	3,243	2,404	3,343	2,701	69,400	69,450	3,428	2,674	3,528	2,836	72,400	72,450	3,613	2,899	3,713	2,971			
66,450	66,500	3,246	2,406	3,346	2,703	69,450	69,500	3,431	2,676	3,531	2,838	72,450	72,500	3,616	2,901	3,716	2,973			
66,500	66,550	3,269	2,409	3,349	2,706	69,500	69,550	3,434	2,679	3,534	2,841	72,500	72,550	3,619	2,904	3,719	2,976			
66,550	66,600	3,272	2,411	3,352	2,708	69,550	69,600	3,437	2,681	3,537	2,843	72,550	72,600	3,622	2,906	3,722	2,978			
66,600	66,650	3,274	2,413	3,354	2,710	69,600	69,650	3,439	2,683	3,539	2,845	72,600	72,650	3,624	2,908	3,724	2,980			
66,650	66,700	3,277	2,415	3,357	2,712	69,650	69,700	3,442	2,685	3,542	2,847	72,650	72,700	3,627	2,910	3,727	2,982			
66,700	66,750	3,280	2,418	3,360	2,715	69,700	69,750	3,445	2,688	3,545	2,850	72,700	72,750	3,630	2,913	3,730	2,985			
66,750	66,800	3,283	2,420	3,363	2,717	69,750	69,800	3,448	2,690	3,548	2,852	72,750	72,800	3,633	2,915	3,753	2,987			
66,800	66,850	3,285	2,422	3,365	2,719	69,800	69,850	3,450	2,692	3,550	2,854	72,800	72,850	3,635	2,917	3,755	2,989			
66,850	66,900	3,288	2,424	3,368	2,721	69,850	69,900	3,453	2,694	3,553	2,856	72,850	72,900	3,638	2,919	3,758	2,991			
66,900	66,950	3,291	2,427	3,371	2,724	69,900	69,950	3,456	2,697	3,556	2,859	72,900	72,950	3,641	2,922	3,761	2,994			
66,950	67,000	3,294	2,429	3,374	2,726	69,950	70,000	3,459	2,699	3,559	2,861	72,950	73,000	3,644	2,924	3,764	2,996			
\$67,000						\$70,000						\$73,000								
67,000	67,050	3,296	2,476	3,376	2,728	70,000	70,050	3,461	2,746	3,561	2,863	73,000	73,050	3,646	2,926	3,766	2,998			
67,050	67,100	3,299	2,478	3,379	2,730	70,050	70,100	3,464	2,748	3,564	2,865	73,050	73,100	3,649	2,928	3,769	3,000			
67,100	67,150	3,302	2,481	3,382	2,733	70,100	70,150	3,467	2,751	3,567	2,868	73,100	73,150	3,652	2,931	3,772	3,003			
67,150	67,200	3,305	2,483	3,385	2,735	70,150	70,200	3,470	2,753	3,570	2,870	73,150	73,200	3,655	2,933	3,775	3,005			
67,200	67,250	3,307	2,485	3,387	2,737	70,200	70,250	3,472	2,755	3,572	2,872	73,200	73,250	3,657	2,935	3,777	3,007			
67,250	67,300	3,310	2,487	3,390	2,739	70,250	70,300	3,475	2,757	3,595	2,874	73,250	73,300	3,660	2,937	3,780	3,009			
67,300	67,350	3,313	2,490	3,393	2,742	70,300	70,350	3,478	2,760	3,598	2,877	73,300	73,350	3,663	2,940	3,783	3,012			
67,350	67,400	3,316	2,492	3,396	2,744	70,350	70,400	3,481	2,762	3,601	2,879	73,350	73,400	3,666	2,942	3,786	3,014			
67,400	67,450	3,318	2,494	3,398	2,746	70,400	70,450	3,483	2,764	3,603	2,881	73,400	73,450	3,668	2,944	3,788	3,016			
67,450	67,500	3,321	2,496	3,401	2,748	70,450	70,500	3,486	2,766	3,606	2,883	73,450	73,500	3,671	2,946	3,791	3,018			
67,500	67,550	3,324	2,499	3,404	2,751	70,500	70,550	3,489	2,769	3,609	2,886	73,500	73,550	3,674	2,949	3,794	3,021			
67,550	67,600	3,327	2,501	3,407	2,753	70,550	70,600	3,492	2,771	3,612	2,888	73,550	73,600	3,677	2,951	3,797	3,023			
67,600	67,650	3,329	2,503	3,409	2,755	70,600	70,650	3,494	2,773	3,614	2,890	73,600	73,650	3,679	2,953	3,799	3,025			
67,650	67,700	3,332	2,505	3,412	2,757	70,650	70,700	3,497	2,775	3,617	2,892	73,650	73,700	3,682	2,955	3,802	3,027			
67,700	67,750	3,335	2,508	3,415	2,760	70,700	70,750	3,500	2,778	3,620	2,895	73,700	73,750	3,685	2,958	3,805	3,030			
67,750	67,800	3,338	2,510	3,438	2,762	70,750	70,800	3,503	2,780	3,623	2,897	73,750	73,800	3,688	2,960	3,808	3,032			
67,800	67,850	3,340	2,512	3,440	2,764	70,800	70,850	3,505	2,782	3,625	2,899	73,800	73,850	3,690	2,962	3,810	3,034			
67,850	67,900	3,343	2,514	3,443	2,766	70,850	70,900	3,508	2,784	3,628	2,901	73,850	73,900	3,693	2,964	3,813	3,036			
67,900	67,950	3,346	2,517	3,446	2,769	70,900	70,950	3,511	2,787	3,631	2,904	73,900	73,950	3,696	2,967	3,816	3,039			
67,950	68,000	3,349	2,519	3,449	2,771	70,950	71,000	3,514	2,789	3,634	2,906	73,950	74,000	3,699	2,969	3,819	3,041			
\$68,000						\$71,000						\$74,000								
68,000	68,050	3,351	2,566	3,451	2,773	71,000	71,050	3,516	2,836	3,636	2,908	74,000	74,050	3,701	2,971	3,821	3,077			
68,050	68,100	3,354	2,568	3,454	2,775	71,050	71,100	3,519	2,838	3,639	2,910	74,050	74,100	3,704	2,973	3,824	3,079			
68,100	68,150	3,357	2,571	3,457	2,778	71,100	71,150	3,522	2,841	3,642	2,913	74,100	74,150	3,707	2,976	3,827	3,081			
68,150	68,200	3,360	2,573	3,460	2,780	71,150	71,200	3,525	2,843	3,645	2,915	74,150	74,200	3,710	2,978	3,830	3,084			
68,200	68,250	3,362	2,575	3,462	2,782	71,200	71,250	3,527	2,845	3,647	2,917	74,200	74,250	3,712	2,980	3,832	3,086			
68,250	68,300	3,365	2,577	3,465	2,784	71,250	71,300	3,530	2,847	3,650	2,919	74,250	74,300	3,715	2,982	3,835	3,088			
68,300	68,350	3,368	2,580	3,468	2,787	71,300	71,350	3,533	2,850	3,653	2,922	74,300	74,350	3,718	2,985	3,838	3,091			
68,350	68,400	3,371	2,582	3,471	2,789	71,350	71,400	3,536	2,852	3,656	2,924	74,350	74,400	3,721	2,987	3,841	3,093			
68,400	68,450	3,373	2,584	3,473	2,791	71,400	71,450	3,538	2,854	3,658	2,926	74,400	74,450	3,723	2,989	3,843	3,095			
68,450	68,500	3,376	2,586	3,476	2,793	71,450	71,500	3,541	2,856	3,661	2,928	74,450	74,500	3,726	2,991	3,846	3,097			
68,500	68,550	3,379	2,589	3,479	2,796	71,500	71,550	3,564	2,859	3,664	2,931	74,500	74,550	3,729	2,994	3,849	3,134			
68,550	68,600	3,382	2,591	3,482	2,798	71,550	71,600	3,567	2,861	3,667	2,933	74,550	74,600	3,732	2,996	3,852	3,136			
68,600	68,650	3,384	2,593	3,484	2,800	71,600	71,650	3,569	2,863	3,669	2,935	74,600	74,650	3,734	2,998	3,854	3,138			
68,650	68,700	3,387	2,595	3,487	2,802	71,650	71,700	3,572	2,865	3,672	2,937	74,650	74,700	3,737	3,000	3,857	3,141			
68,700	68,750	3,390	2,598	3,490	2,805	71,700	71,750	3,575	2											

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
\$75,000						\$78,000						\$81,000					
75,000	75,050	3,756	3,016	3,876	3,191	78,000	78,050	3,941	3,151	4,041	3,545	81,000	81,050	4,106	3,286	4,206	3,768
75,050	75,100	3,759	3,018	3,879	3,193	78,050	78,100	3,944	3,153	4,044	3,548	81,050	81,100	4,109	3,288	4,209	3,771
75,100	75,150	3,762	3,021	3,882	3,196	78,100	78,150	3,947	3,156	4,047	3,550	81,100	81,150	4,112	3,291	4,212	3,774
75,150	75,200	3,765	3,023	3,885	3,198	78,150	78,200	3,950	3,158	4,050	3,553	81,150	81,200	4,115	3,293	4,215	3,777
75,200	75,250	3,767	3,025	3,887	3,200	78,200	78,250	3,952	3,160	4,052	3,555	81,200	81,250	4,117	3,295	4,217	3,779
75,250	75,300	3,770	3,027	3,890	3,203	78,250	78,300	3,955	3,162	4,055	3,558	81,250	81,300	4,120	3,297	4,220	3,782
75,300	75,350	3,773	3,030	3,893	3,205	78,300	78,350	3,958	3,165	4,058	3,560	81,300	81,350	4,123	3,300	4,223	3,785
75,350	75,400	3,776	3,032	3,896	3,207	78,350	78,400	3,961	3,167	4,061	3,563	81,350	81,400	4,126	3,302	4,226	3,788
75,400	75,450	3,778	3,034	3,898	3,210	78,400	78,450	3,963	3,169	4,063	3,565	81,400	81,450	4,128	3,304	4,228	3,790
75,450	75,500	3,781	3,036	3,901	3,212	78,450	78,500	3,966	3,171	4,066	3,568	81,450	81,500	4,131	3,306	4,231	3,793
75,500	75,550	3,784	3,039	3,904	3,249	78,500	78,550	3,969	3,174	4,069	3,638	81,500	81,550	4,154	3,309	4,234	3,796
75,550	75,600	3,787	3,041	3,907	3,251	78,550	78,600	3,972	3,176	4,072	3,641	81,550	81,600	4,157	3,311	4,237	3,799
75,600	75,650	3,789	3,043	3,909	3,254	78,600	78,650	3,974	3,178	4,074	3,643	81,600	81,650	4,159	3,313	4,239	3,801
75,650	75,700	3,792	3,045	3,912	3,256	78,650	78,700	3,977	3,180	4,077	3,646	81,650	81,700	4,162	3,315	4,242	3,804
75,700	75,750	3,795	3,048	3,915	3,258	78,700	78,750	3,980	3,183	4,080	3,648	81,700	81,750	4,165	3,318	4,245	3,807
75,750	75,800	3,798	3,050	3,918	3,261	78,750	78,800	3,983	3,185	4,083	3,651	81,750	81,800	4,168	3,320	4,248	3,810
75,800	75,850	3,800	3,052	3,920	3,263	78,800	78,850	3,985	3,187	4,085	3,653	81,800	81,850	4,170	3,322	4,250	3,812
75,850	75,900	3,803	3,054	3,923	3,265	78,850	78,900	3,988	3,189	4,088	3,656	81,850	81,900	4,173	3,324	4,253	3,815
75,900	75,950	3,806	3,057	3,926	3,268	78,900	78,950	3,991	3,192	4,091	3,658	81,900	81,950	4,176	3,327	4,256	3,818
75,950	76,000	3,809	3,059	3,929	3,270	78,950	79,000	3,994	3,194	4,094	3,661	81,950	82,000	4,179	3,329	4,259	3,821
\$76,000						\$79,000						\$82,000					
76,000	76,050	3,811	3,061	3,931	3,307	79,000	79,050	3,996	3,196	4,096	3,663	82,000	82,050	4,181	3,331	4,261	3,823
76,050	76,100	3,814	3,063	3,934	3,310	79,050	79,100	3,999	3,198	4,099	3,666	82,050	82,100	4,184	3,333	4,264	3,826
76,100	76,150	3,817	3,066	3,937	3,312	79,100	79,150	4,002	3,201	4,102	3,668	82,100	82,150	4,187	3,336	4,267	3,829
76,150	76,200	3,820	3,068	3,940	3,314	79,150	79,200	4,005	3,203	4,105	3,671	82,150	82,200	4,190	3,338	4,270	3,832
76,200	76,250	3,822	3,070	3,942	3,317	79,200	79,250	4,007	3,205	4,107	3,673	82,200	82,250	4,192	3,340	4,272	3,834
76,250	76,300	3,825	3,072	3,945	3,319	79,250	79,300	4,010	3,207	4,110	3,676	82,250	82,300	4,195	3,342	4,275	3,837
76,300	76,350	3,828	3,075	3,948	3,321	79,300	79,350	4,013	3,210	4,113	3,678	82,300	82,350	4,198	3,345	4,278	3,840
76,350	76,400	3,831	3,077	3,951	3,324	79,350	79,400	4,016	3,212	4,116	3,681	82,350	82,400	4,201	3,347	4,281	3,843
76,400	76,450	3,833	3,079	3,953	3,326	79,400	79,450	4,018	3,214	4,118	3,683	82,400	82,450	4,203	3,349	4,283	3,845
76,450	76,500	3,836	3,081	3,956	3,329	79,450	79,500	4,021	3,216	4,121	3,686	82,450	82,500	4,206	3,351	4,286	3,848
76,500	76,550	3,859	3,084	3,959	3,366	79,500	79,550	4,024	3,219	4,124	3,688	82,500	82,550	4,209	3,354	4,289	3,883
76,550	76,600	3,862	3,086	3,962	3,368	79,550	79,600	4,027	3,221	4,127	3,691	82,550	82,600	4,212	3,356	4,292	3,886
76,600	76,650	3,864	3,088	3,964	3,371	79,600	79,650	4,029	3,223	4,129	3,693	82,600	82,650	4,214	3,358	4,294	3,888
76,650	76,700	3,867	3,090	3,967	3,373	79,650	79,700	4,032	3,225	4,132	3,696	82,650	82,700	4,217	3,360	4,297	3,891
76,700	76,750	3,870	3,093	3,970	3,376	79,700	79,750	4,035	3,228	4,135	3,698	82,700	82,750	4,220	3,363	4,300	3,894
76,750	76,800	3,873	3,095	3,973	3,378	79,750	79,800	4,038	3,230	4,138	3,701	82,750	82,800	4,223	3,365	4,303	3,897
76,800	76,850	3,875	3,097	3,975	3,380	79,800	79,850	4,040	3,232	4,140	3,703	82,800	82,850	4,225	3,367	4,305	3,899
76,850	76,900	3,878	3,099	3,978	3,383	79,850	79,900	4,043	3,234	4,143	3,706	82,850	82,900	4,228	3,369	4,308	3,902
76,900	76,950	3,881	3,102	3,981	3,385	79,900	79,950	4,046	3,237	4,146	3,708	82,900	82,950	4,231	3,372	4,311	3,905
76,950	77,000	3,884	3,104	3,984	3,388	79,950	80,000	4,049	3,239	4,149	3,711	82,950	83,000	4,234	3,374	4,314	3,908
\$77,000						\$80,000						\$83,000					
77,000	77,050	3,886	3,106	3,986	3,425	80,000	80,050	4,051	3,241	4,151	3,713	83,000	83,050	4,236	3,376	4,316	3,910
77,050	77,100	3,889	3,108	3,989	3,428	80,050	80,100	4,054	3,243	4,154	3,716	83,050	83,100	4,239	3,378	4,319	3,913
77,100	77,150	3,892	3,111	3,992	3,430	80,100	80,150	4,057	3,246	4,157	3,719	83,100	83,150	4,242	3,381	4,322	3,916
77,150	77,200	3,895	3,113	3,995	3,433	80,150	80,200	4,060	3,248	4,160	3,722	83,150	83,200	4,245	3,383	4,325	3,919
77,200	77,250	3,897	3,115	3,997	3,435	80,200	80,250	4,062	3,250	4,162	3,724	83,200	83,250	4,247	3,385	4,327	3,921
77,250	77,300	3,900	3,117	4,000	3,437	80,250	80,300	4,065	3,252	4,165	3,727	83,250	83,300	4,250	3,387	4,330	3,924
77,300	77,350	3,903	3,120	4,003	3,440	80,300	80,350	4,068	3,255	4,168	3,730	83,300	83,350	4,253	3,390	4,333	3,927
77,350	77,400	3,906	3,122	4,006	3,442	80,350	80,400	4,071	3,257	4,171	3,733	83,350	83,400	4,256	3,392	4,336	3,930
77,400	77,450	3,908	3,124	4,008	3,445	80,400	80,450	4,073	3,259	4,173	3,735	83,400	83,450	4,258	3,394	4,338	3,932
77,450	77,500	3,911	3,126	4,011	3,447	80,450	80,500	4,076	3,261	4,176	3,738	83,450	83,500	4,261	3,396	4,341	3,935
77,500	77,550	3,914	3,129	4,014	3,485	80,500	80,550	4,079	3,264	4,179	3,741	83,500	83,550	4,264	3,399	4,344	3,938
77,550	77,600	3,917	3,131	4,017	3,488	80,550	80,600	4,082	3,266	4,182	3,744	83,550	83,600	4,267	3,401	4,347	3,941
77,600	77,650	3,919	3,133	4,019	3,490	80,600	80,650	4,084	3,268	4,184	3,746	83,600	83,650	4,269	3,403	4,349	3,943
77,650	77,700	3,922	3,135	4,022	3,492	80,650	80,700	4,087	3,270	4,187	3,749	83,650	83,700	4,272	3,405	4,352	3,946
77,700	77,750	3,925	3,138	4,025	3,495	80,700	80,75										

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
\$84,000						\$87,000						\$90,000					
84,000	84,050	4,291	3,421	4,371	3,965	87,000	87,050	4,476	3,556	4,536	4,162	90,000	90,050	4,641	3,691	4,701	4,327
84,050	84,100	4,294	3,423	4,374	3,968	87,050	87,100	4,479	3,558	4,539	4,165	90,050	90,100	4,644	3,693	4,704	4,330
84,100	84,150	4,297	3,426	4,377	3,971	87,100	87,150	4,482	3,561	4,542	4,168	90,100	90,150	4,647	3,696	4,707	4,333
84,150	84,200	4,300	3,428	4,380	3,974	87,150	87,200	4,485	3,563	4,545	4,171	90,150	90,200	4,650	3,698	4,710	4,336
84,200	84,250	4,302	3,430	4,382	3,976	87,200	87,250	4,487	3,565	4,547	4,173	90,200	90,250	4,652	3,700	4,712	4,338
84,250	84,300	4,305	3,432	4,385	3,979	87,250	87,300	4,490	3,567	4,550	4,176	90,250	90,300	4,655	3,702	4,715	4,341
84,300	84,350	4,308	3,435	4,388	3,982	87,300	87,350	4,493	3,570	4,553	4,179	90,300	90,350	4,658	3,705	4,718	4,344
84,350	84,400	4,311	3,437	4,391	3,985	87,350	87,400	4,496	3,572	4,556	4,182	90,350	90,400	4,661	3,707	4,721	4,347
84,400	84,450	4,313	3,439	4,393	3,987	87,400	87,450	4,498	3,574	4,558	4,184	90,400	90,450	4,663	3,709	4,723	4,349
84,450	84,500	4,316	3,441	4,396	3,990	87,450	87,500	4,501	3,576	4,561	4,187	90,450	90,500	4,666	3,711	4,726	4,352
84,500	84,550	4,319	3,444	4,399	3,993	87,500	87,550	4,504	3,579	4,564	4,190	90,500	90,550	4,669	3,714	4,729	4,387
84,550	84,600	4,322	3,446	4,402	3,996	87,550	87,600	4,507	3,581	4,567	4,193	90,550	90,600	4,672	3,716	4,732	4,390
84,600	84,650	4,324	3,448	4,404	3,998	87,600	87,650	4,509	3,583	4,569	4,195	90,600	90,650	4,674	3,718	4,734	4,392
84,650	84,700	4,327	3,450	4,407	4,001	87,650	87,700	4,512	3,585	4,572	4,198	90,650	90,700	4,677	3,720	4,737	4,395
84,700	84,750	4,330	3,453	4,410	4,004	87,700	87,750	4,515	3,588	4,575	4,201	90,700	90,750	4,680	3,723	4,740	4,398
84,750	84,800	4,333	3,455	4,413	4,007	87,750	87,800	4,518	3,590	4,578	4,204	90,750	90,800	4,683	3,725	4,743	4,401
84,800	84,850	4,335	3,457	4,415	4,009	87,800	87,850	4,520	3,592	4,580	4,206	90,800	90,850	4,685	3,727	4,745	4,403
84,850	84,900	4,338	3,459	4,418	4,012	87,850	87,900	4,523	3,594	4,583	4,209	90,850	90,900	4,688	3,729	4,748	4,406
84,900	84,950	4,341	3,462	4,421	4,015	87,900	87,950	4,526	3,597	4,586	4,212	90,900	90,950	4,691	3,732	4,751	4,409
84,950	85,000	4,344	3,464	4,424	4,018	87,950	88,000	4,529	3,599	4,589	4,215	90,950	91,000	4,694	3,734	4,754	4,412
\$85,000						\$88,000						\$91,000					
85,000	85,050	4,346	3,466	4,426	4,020	88,000	88,050	4,531	3,601	4,591	4,217	91,000	91,050	4,696	3,736	4,756	4,414
85,050	85,100	4,349	3,468	4,429	4,023	88,050	88,100	4,534	3,603	4,594	4,220	91,050	91,100	4,699	3,738	4,759	4,417
85,100	85,150	4,352	3,471	4,432	4,026	88,100	88,150	4,537	3,606	4,597	4,223	91,100	91,150	4,702	3,741	4,762	4,420
85,150	85,200	4,355	3,473	4,435	4,029	88,150	88,200	4,540	3,608	4,600	4,226	91,150	91,200	4,705	3,743	4,765	4,423
85,200	85,250	4,357	3,475	4,437	4,031	88,200	88,250	4,542	3,610	4,602	4,228	91,200	91,250	4,707	3,745	4,767	4,425
85,250	85,300	4,360	3,477	4,440	4,034	88,250	88,300	4,545	3,612	4,605	4,231	91,250	91,300	4,710	3,747	4,770	4,428
85,300	85,350	4,363	3,480	4,443	4,037	88,300	88,350	4,548	3,615	4,608	4,234	91,300	91,350	4,713	3,750	4,773	4,431
85,350	85,400	4,366	3,482	4,446	4,040	88,350	88,400	4,551	3,617	4,611	4,237	91,350	91,400	4,716	3,752	4,776	4,434
85,400	85,450	4,368	3,484	4,448	4,042	88,400	88,450	4,553	3,619	4,613	4,239	91,400	91,450	4,718	3,754	4,778	4,436
85,450	85,500	4,371	3,486	4,451	4,045	88,450	88,500	4,556	3,621	4,616	4,242	91,450	91,500	4,721	3,756	4,781	4,439
85,500	85,550	4,374	3,489	4,454	4,048	88,500	88,550	4,559	3,624	4,619	4,245	91,500	91,550	4,724	3,759	4,784	4,442
85,550	85,600	4,377	3,491	4,457	4,051	88,550	88,600	4,562	3,626	4,622	4,248	91,550	91,600	4,727	3,761	4,787	4,445
85,600	85,650	4,379	3,493	4,459	4,053	88,600	88,650	4,564	3,628	4,624	4,250	91,600	91,650	4,729	3,763	4,789	4,447
85,650	85,700	4,382	3,495	4,462	4,056	88,650	88,700	4,567	3,630	4,627	4,253	91,650	91,700	4,732	3,765	4,792	4,450
85,700	85,750	4,385	3,498	4,465	4,059	88,700	88,750	4,570	3,633	4,630	4,256	91,700	91,750	4,735	3,768	4,795	4,453
85,750	85,800	4,388	3,500	4,468	4,062	88,750	88,800	4,573	3,635	4,633	4,259	91,750	91,800	4,738	3,770	4,798	4,456
85,800	85,850	4,390	3,502	4,470	4,064	88,800	88,850	4,575	3,637	4,635	4,261	91,800	91,850	4,740	3,772	4,800	4,458
85,850	85,900	4,393	3,504	4,473	4,067	88,850	88,900	4,578	3,639	4,638	4,264	91,850	91,900	4,743	3,774	4,803	4,461
85,900	85,950	4,396	3,507	4,476	4,070	88,900	88,950	4,581	3,642	4,641	4,267	91,900	91,950	4,746	3,777	4,806	4,464
85,950	86,000	4,399	3,509	4,479	4,073	88,950	89,000	4,584	3,644	4,644	4,270	91,950	92,000	4,749	3,779	4,809	4,467
\$86,000						\$89,000						\$92,000					
86,000	86,050	4,401	3,511	4,481	4,075	89,000	89,050	4,586	3,646	4,646	4,272	92,000	92,050	4,771	3,781	4,811	4,469
86,050	86,100	4,404	3,513	4,484	4,078	89,050	89,100	4,589	3,648	4,649	4,275	92,050	92,100	4,774	3,783	4,814	4,472
86,100	86,150	4,407	3,516	4,487	4,081	89,100	89,150	4,592	3,651	4,652	4,278	92,100	92,150	4,777	3,786	4,817	4,475
86,150	86,200	4,410	3,518	4,490	4,084	89,150	89,200	4,595	3,653	4,655	4,281	92,150	92,200	4,780	3,788	4,820	4,478
86,200	86,250	4,412	3,520	4,492	4,086	89,200	89,250	4,597	3,655	4,657	4,283	92,200	92,250	4,782	3,790	4,822	4,480
86,250	86,300	4,415	3,522	4,495	4,089	89,250	89,300	4,600	3,657	4,660	4,286	92,250	92,300	4,785	3,792	4,825	4,483
86,300	86,350	4,418	3,525	4,498	4,092	89,300	89,350	4,603	3,660	4,663	4,289	92,300	92,350	4,788	3,795	4,828	4,486
86,350	86,400	4,421	3,527	4,501	4,095	89,350	89,400	4,606	3,662	4,666	4,292	92,350	92,400	4,791	3,797	4,831	4,489
86,400	86,450	4,423	3,529	4,503	4,097	89,400	89,450	4,608	3,664	4,668	4,294	92,400	92,450	4,793	3,799	4,833	4,491
86,450	86,500	4,426	3,531	4,506	4,100	89,450	89,500	4,611	3,666	4,671	4,297	92,450	92,500	4,796	3,801	4,836	4,494
86,500	86,550	4,449	3,534	4,509	4,135	89,500	89,550	4,614	3,669	4,674	4,300	92,500	92,550	4,799	3,804	4,839	4,497
86,550	86,600	4,452	3,536	4,512	4,138	89,550	89,600	4,617	3,671	4,677	4,303	92,550	92,600	4,802	3,806	4,842	4,500
86,600	86,650	4,454	3,538	4,514	4,140	89,600	89,650	4,619	3,673	4,679	4,305	92,600	92,650	4,804	3,808	4,844	4,502
86,650	86,700	4,457	3,540	4,517	4,143	89,650	89,700	4,622	3,675	4,682	4,308	92,650	92,700	4,807	3,810	4,847	4,505
86,700	86,750	4,460	3,543	4,520	4,146	89,700	8										

2016 CONNECTICUT INCOME TAX TABLES

All Exemptions and Credits are Included

If CT AGI is ... ***		And you are				If CT AGI is ... ***		And you are				If CT AGI is ... ***		And you are			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household
\$93,000						\$96,000						\$99,000					
93,000	93,050	4,826	3,826	4,866	4,524	96,000	96,050	4,991	4,005	5,031	4,721	99,000	99,050	5,176	4,415	5,196	4,918
93,050	93,100	4,829	3,828	4,869	4,527	96,050	96,100	4,994	4,007	5,034	4,724	99,050	99,100	5,179	4,417	5,199	4,921
93,100	93,150	4,832	3,831	4,872	4,530	96,100	96,150	4,997	4,010	5,037	4,727	99,100	99,150	5,182	4,420	5,202	4,924
93,150	93,200	4,835	3,833	4,875	4,533	96,150	96,200	5,000	4,012	5,040	4,730	99,150	99,200	5,185	4,422	5,205	4,927
93,200	93,250	4,837	3,835	4,877	4,535	96,200	96,250	5,002	4,014	5,042	4,732	99,200	99,250	5,187	4,424	5,207	4,929
93,250	93,300	4,840	3,837	4,880	4,538	96,250	96,300	5,005	4,017	5,045	4,735	99,250	99,300	5,190	4,427	5,210	4,932
93,300	93,350	4,843	3,840	4,883	4,541	96,300	96,350	5,008	4,019	5,048	4,738	99,300	99,350	5,193	4,429	5,213	4,935
93,350	93,400	4,846	3,842	4,886	4,544	96,350	96,400	5,011	4,021	5,051	4,741	99,350	99,400	5,196	4,432	5,216	4,938
93,400	93,450	4,848	3,844	4,888	4,546	96,400	96,450	5,013	4,023	5,053	4,743	99,400	99,450	5,198	4,434	5,218	4,940
93,450	93,500	4,851	3,846	4,891	4,549	96,450	96,500	5,016	4,026	5,056	4,746	99,450	99,500	5,201	4,437	5,221	4,943
93,500	93,550	4,854	3,849	4,894	4,552	96,500	96,550	5,039	4,072	5,059	4,749	99,500	99,550	5,204	4,485	5,224	4,946
93,550	93,600	4,857	3,851	4,897	4,555	96,550	96,600	5,042	4,074	5,062	4,752	99,550	99,600	5,207	4,487	5,227	4,949
93,600	93,650	4,859	3,853	4,899	4,557	96,600	96,650	5,044	4,077	5,064	4,754	99,600	99,650	5,209	4,490	5,229	4,951
93,650	93,700	4,862	3,855	4,902	4,560	96,650	96,700	5,047	4,079	5,067	4,757	99,650	99,700	5,212	4,492	5,232	4,954
93,700	93,750	4,865	3,858	4,905	4,563	96,700	96,750	5,050	4,081	5,070	4,760	99,700	99,750	5,215	4,495	5,235	4,957
93,750	93,800	4,868	3,860	4,908	4,566	96,750	96,800	5,053	4,084	5,073	4,763	99,750	99,800	5,218	4,497	5,238	4,960
93,800	93,850	4,870	3,862	4,910	4,568	96,800	96,850	5,055	4,086	5,075	4,765	99,800	99,850	5,220	4,499	5,240	4,962
93,850	93,900	4,873	3,864	4,913	4,571	96,850	96,900	5,058	4,088	5,078	4,768	99,850	99,900	5,223	4,502	5,243	4,965
93,900	93,950	4,876	3,867	4,916	4,574	96,900	96,950	5,061	4,091	5,081	4,771	99,900	99,950	5,226	4,504	5,246	4,968
93,950	94,000	4,879	3,869	4,919	4,577	96,950	97,000	5,064	4,093	5,084	4,774	99,950	100,000	5,229	4,507	5,249	4,971
\$94,000						\$97,000						\$100,000					
94,000	94,050	4,881	3,871	4,921	4,579	97,000	97,050	5,066	4,140	5,086	4,776	100,000	100,050	5,232	4,555	5,252	4,973
94,050	94,100	4,884	3,873	4,924	4,582	97,050	97,100	5,069	4,142	5,089	4,779	100,050	100,100	5,235	4,558	5,255	4,976
94,100	94,150	4,887	3,876	4,927	4,585	97,100	97,150	5,072	4,144	5,092	4,782	100,100	100,150	5,238	4,561	5,258	4,979
94,150	94,200	4,890	3,878	4,930	4,588	97,150	97,200	5,075	4,147	5,095	4,785	100,150	100,200	5,241	4,564	5,261	4,982
94,200	94,250	4,892	3,880	4,932	4,590	97,200	97,250	5,077	4,149	5,097	4,787	100,200	100,250	5,244	4,566	5,264	4,984
94,250	94,300	4,895	3,882	4,935	4,593	97,250	97,300	5,080	4,151	5,100	4,790	100,250	100,300	5,247	4,569	5,267	4,987
94,300	94,350	4,898	3,885	4,938	4,596	97,300	97,350	5,083	4,154	5,103	4,793	100,300	100,350	5,250	4,572	5,270	4,990
94,350	94,400	4,901	3,887	4,941	4,599	97,350	97,400	5,086	4,156	5,106	4,796	100,350	100,400	5,253	4,574	5,273	4,993
94,400	94,450	4,903	3,889	4,943	4,601	97,400	97,450	5,088	4,158	5,108	4,798	100,400	100,450	5,256	4,577	5,276	4,995
94,450	94,500	4,906	3,891	4,946	4,604	97,450	97,500	5,091	4,161	5,111	4,801	100,450	100,500	5,259	4,580	5,279	4,998
94,500	94,550	4,909	3,894	4,949	4,639	97,500	97,550	5,094	4,208	5,114	4,804	100,500	100,550	5,262	4,669	5,282	5,001
94,550	94,600	4,912	3,896	4,952	4,642	97,550	97,600	5,097	4,210	5,117	4,807	100,550	100,600	5,265	4,672	5,285	5,004
94,600	94,650	4,914	3,898	4,954	4,644	97,600	97,650	5,099	4,212	5,119	4,809	100,600	100,650	5,268	4,674	5,288	5,006
94,650	94,700	4,917	3,900	4,957	4,647	97,650	97,700	5,102	4,215	5,122	4,812	100,650	100,700	5,271	4,677	5,291	5,009
94,700	94,750	4,920	3,903	4,960	4,650	97,700	97,750	5,105	4,217	5,125	4,815	100,700	100,750	5,274	4,680	5,294	5,012
94,750	94,800	4,923	3,905	4,963	4,653	97,750	97,800	5,108	4,219	5,128	4,818	100,750	100,800	5,277	4,683	5,297	5,015
94,800	94,850	4,925	3,907	4,965	4,655	97,800	97,850	5,110	4,222	5,130	4,820	100,800	100,850	5,280	4,685	5,300	5,017
94,850	94,900	4,928	3,909	4,968	4,658	97,850	97,900	5,113	4,224	5,133	4,823	100,850	100,900	5,283	4,688	5,303	5,020
94,900	94,950	4,931	3,912	4,971	4,661	97,900	97,950	5,116	4,226	5,136	4,826	100,900	100,950	5,286	4,691	5,306	5,023
94,950	95,000	4,934	3,914	4,974	4,664	97,950	98,000	5,119	4,229	5,139	4,829	100,950	101,000	5,289	4,694	5,309	5,026
\$95,000						\$98,000						\$101,000					
95,000	95,050	4,936	3,916	4,976	4,666	98,000	98,050	5,121	4,276	5,141	4,831	101,000	101,050	5,292	4,696	5,312	5,028
95,050	95,100	4,939	3,918	4,979	4,669	98,050	98,100	5,124	4,279	5,144	4,834	101,050	101,100	5,295	4,699	5,315	5,031
95,100	95,150	4,942	3,921	4,982	4,672	98,100	98,150	5,127	4,281	5,147	4,837	101,100	101,150	5,298	4,702	5,318	5,034
95,150	95,200	4,945	3,923	4,985	4,675	98,150	98,200	5,130	4,283	5,150	4,840	101,150	101,200	5,301	4,705	5,321	5,037
95,200	95,250	4,947	3,925	4,987	4,677	98,200	98,250	5,132	4,286	5,152	4,842	101,200	101,250	5,304	4,707	5,324	5,039
95,250	95,300	4,950	3,927	4,990	4,680	98,250	98,300	5,135	4,288	5,155	4,845	101,250	101,300	5,307	4,710	5,327	5,042
95,300	95,350	4,953	3,930	4,993	4,683	98,300	98,350	5,138	4,290	5,158	4,848	101,300	101,350	5,310	4,713	5,330	5,045
95,350	95,400	4,956	3,932	4,996	4,686	98,350	98,400	5,141	4,293	5,161	4,851	101,350	101,400	5,313	4,716	5,333	5,048
95,400	95,450	4,958	3,934	4,998	4,688	98,400	98,450	5,143	4,295	5,163	4,853	101,400	101,450	5,316	4,718	5,336	5,050
95,450	95,500	4,961	3,936	5,001	4,691	98,450	98,500	5,146	4,298	5,166	4,856	101,450	101,500	5,319	4,721	5,339	5,053
95,500	95,550	4,964	3,939	5,004	4,694	98,500	98,550	5,149	4,345	5,169	4,891	101,500	101,550	5,342	4,724	5,342	5,056
95,550	95,600	4,967	3,941	5,007	4,697	98,550	98,600	5,152	4,348	5,172	4,894	101,550	101,600	5,345	4,727	5,345	5,059
95,600	95,650	4,969	3,943	5,009	4,699	98,600	98,650	5,154	4,350	5,174	4,896	101,600	101,650	5,348	4,729	5,348	5,061
95,650	95,700	4,972	3,945	5,012	4,702	98,650	98,700	5,157	4,352	5,177	4,899	101,650	101,700	5,351	4,732	5,351	5,064
95,700	95,750																

Tax Calculation Schedule



Calculate your tax instantly online using the Connecticut 2016 *Income Tax Calculator*. Visit the DRS website at www.ct.gov/DRS and select *For Individuals*.



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

Table A - Personal Exemptions

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3.

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

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

Table B - Initial Tax Calculation

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

Complete **all** lines of the *Tax Calculation Schedule* on Page 49 to correctly calculate your 2016 Connecticut income tax.

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



Calculate your tax instantly online using the Connecticut 2016 *Income Tax Calculator*. Visit the DRS website at www.ct.gov/DRS and select *For Individuals*.



Single or Married Filing Separately

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to:	\$ 10,000	3.00%
More than \$10,000, but less than or equal to	\$ 50,000	\$300 plus 5.0% of the excess over \$10,000
More than \$50,000, but less than or equal to	\$100,000	\$2,300 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to	\$200,000	\$5,050 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to	\$250,000	\$11,050 plus 6.5% of the excess over \$200,000
More than \$250,000, but less than or equal to	\$500,000	\$14,300 plus 6.9% of the excess over \$250,000
More than \$500,000		\$31,550 plus 6.99% of the excess over \$500,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 49) and continue to Line 5. ▶

Single or Married Filing Separately Examples:

Line 3 is \$13,000, Line 4 is \$450

\$13,000 - \$10,000	=	\$3,000
\$3,000 X .05	=	\$150
\$300 + \$150	=	\$450

Line 3 is \$525,000, Line 4 is \$33,298

\$525,000 - \$500,000	=	\$25,000
\$25,000 x .0699	=	\$1,748
\$31,550 + \$1,748	=	\$33,298

Married Filing Jointly/Qualifying Widow(er)

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to:	\$ 20,000	3.00%
More than \$20,000, but less than or equal to	\$100,000	\$600 plus 5.0% of the excess over \$20,000
More than \$100,000, but less than or equal to	\$200,000	\$4,600 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to	\$400,000	\$10,100 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to	\$500,000	\$22,100 plus 6.5% of the excess over \$400,000
More than \$500,000, but less than or equal to	\$1,000,000	\$28,600 plus 6.9% of the excess over \$500,000
More than \$1,000,000		\$63,100 plus 6.99% of the excess over \$1,000,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 49) and continue to Line 5. ▶

Married Filing Jointly/Qualifying Widow(er) Examples:

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

\$22,500 - \$20,000	=	\$2,500
\$2,500 x .05	=	\$125
\$600 + \$125	=	\$725

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

\$1,100,000 - \$1,000,000	=	\$100,000
\$100,000 x .0699	=	\$6,990
\$63,100 + \$6,990	=	\$70,090

Head of Household

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to:	\$ 16,000	3.00%
More than \$16,000, but less than or equal to	\$ 80,000	\$480 plus 5.0% of the excess over \$16,000
More than \$80,000, but less than or equal to	\$160,000	\$3,680 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to	\$320,000	\$8,080 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to	\$400,000	\$17,680 plus 6.5% of the excess over \$320,000
More than \$400,000, but less than or equal to	\$800,000	\$22,880 plus 6.9% of the excess over \$400,000
More than \$800,000		\$50,480 plus 6.99% of the excess over \$800,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 49) and continue to Line 5. ▶

Head of Household Examples:

Line 3 is \$20,000, Line 4 is \$680

\$20,000 - \$16,000	=	\$4,000
\$4,000 x .05	=	\$200
\$480 + \$200	=	\$680

Line 3 is \$825,000, Line 4 is \$52,228

\$825,000 - \$800,000	=	\$25,000
\$25,000 x .0699	=	\$1,748
\$50,480 + \$1,748	=	\$52,228



Calculate your tax instantly online using the Connecticut 2016 Income Tax Calculator. Visit the DRS website at www.ct.gov/DRS and select *For Individuals*.

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

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5 and continue to Line 6.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

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

Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6 and continue to Line 7.

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

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

Table E - Personal Tax Credits

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

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

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

TAXPAYER SERVICE CENTER (TSC)

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

- **File your Connecticut resident income tax return;**
- **File your Connecticut Earned Income Tax Credit (CT EITC);**
- **File Schedule CT-CHET;**
- **File a Connecticut extension request; and**
- **Make online payments of estimated tax or income tax bills.**

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











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



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

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		<p>Choose to file returns, pay amounts due, and direct deposit refunds electronically using the <i>TSC</i>.</p> <p>It's fast and free!</p>	
Internet	<p>Tax Information</p> <p>The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.</p>  <p>TSC FAQ</p>	<p>Forms and Publications</p> <p>Connecticut forms and publications may be viewed, downloaded, or printed by visiting www.ct.gov/DRS the DRS website.</p>  <p>DRS Website</p>	Internet
Phone	<p>For telephone assistance, call the Department of Revenue Services (DRS) at 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).</p>   <p>860-297-5962 800-382-9463</p>	<p>800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2; or 860-297-4753 (from anywhere).</p>  <p>860-297-4753</p>	Phone
E-Mail	<p>Send routine tax questions to drs@po.state.ct.us (do not send account-related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the <i>TSC</i>.</p>  <p>DRS Email</p>	<p>Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us</p>  <p>DRS Forms Email</p>	E-Mail
Walk-In	<p>Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative. All calls are answered at our main office in Hartford, not at the field offices.</p> <div> <div> <p>Bridgeport 10 Middle St</p> </div> <div> <p>Hartford 450 Columbus Blvd</p> </div> <div> <p>Norwich 401 West Thames St Building 700</p> </div> <div> <p>Waterbury 55 West Main St Suite 100</p> </div> </div>  <p>Directions</p>		Walk-In
<p>Federal Tax Information</p> <p>For questions about federal taxes, visit www.irs.gov or call the Internal Revenue Service (IRS) at 800-829-1040. To order federal tax forms, call 800-829-3676.</p> 		<p>Statewide Services</p> <p>Visit the <i>Official State of Connecticut Website</i> at www.ct.gov for information on statewide services and programs.</p> 