

# CT Connecticut

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## General Information

[www.ct.gov/drs](http://www.ct.gov/drs)

### Request forms and instructions:

Online..... [www.dir.ct.gov/drs/ASPformsonline/aspsmailrequest.htm](http://www.dir.ct.gov/drs/ASPformsonline/aspsmailrequest.htm)

### Request tax assistance:

Call..... 860-297-5962    Inside Connecticut... 800-382-9463

## e-File Information

**Contact:** Jim Annino, e-File Coordinator

Call..... 860-297-4713    Fax..... 860-297-4761

Email..... [jim.annino@po.state.ct.us](mailto:jim.annino@po.state.ct.us)

**e-File publication.** Informational Publication 2014(20), *Connecticut Federal/State Electronic Filing Handbook*.

**Application.** Acceptance in the Connecticut e-file program is automatic with acceptance in the federal e-file program.

**Signature document.** Connecticut does not require a signature document.

**e-File program.** Connecticut uses the Modernized e-File Federal/State Filing Program (MeF). Connecticut will allow three years of tax returns (current year plus the two immediate prior year returns) on a rolling calendar basis to be processed through MeF.

**e-File mandate.** Return preparers who prepared 50 or more Connecticut income tax returns must now file returns electronically.

**Exclusions from e-filing.** Connecticut does not accept:

- Amended, prior-year, corrected, or non-calendar year returns.
- Returns accompanied by Form CT-1040CRC, *Claim of Right Credit*.
- Returns including Form W-2 with the state employer identification number missing.

**Payment for balance due returns.** See *Payment Options*, page CT-10.

## ■ New for 2015 ■

**Military retirement pay exempt.** For tax years beginning on or after January 1, 2015, the exemption for military pay has increased from 50% to 100%. See *Military retirement pay*, page CT-3.

**Connecticut teacher's retirement.** 10% of income received from the Connecticut teacher's retirement system is exempt from income for 2015. See *Connecticut teacher's retirement*, page CT-3.

**Additional tax bracket.** Connecticut has added a new tax bracket of 6.99%. See *Tax Rate Schedule*, page CT-4.

**Increase in tax recapture amount.** The tax recapture amount has increased for taxpayers whose Connecticut AGI exceeds certain income thresholds. See *Tax recapture for taxpayers with higher AGI*, page CT-4.

**Use tax increase.** The use tax rate for certain luxury items has increased beginning July 1, 2015. See *Use Tax*, page CT-8.

## Where's My Refund?

Online..... [www.ct.gov/myrefund](http://www.ct.gov/myrefund)

Call..... 800-382-9463 (from outside the Hartford area)  
960-297-5962 (from anywhere)

## Legal Information

[www.cga.ct.gov/current/pub/chap\\_229.htm](http://www.cga.ct.gov/current/pub/chap_229.htm)

**General Statutes of Connecticut.** Title 12, *Taxation*, and Chapter 229, *Income Tax*.

**Conformity to IRC.** Connecticut law conforms to current Internal Revenue Code (IRC).

## 2015 Filing Requirements

**Residents and part-year residents.** Individuals must file if they:

- Have Connecticut income tax withheld,
- Made estimated tax payment to Connecticut,
- Meet the gross income test, below, or
- Have a federal alternative minimum tax liability, or
- Claim the Connecticut Earned Income Tax Credit.

*Filing status:*

*Gross income exceeds:*

Filing separately .....	\$12,000
Single .....	\$14,500
HOH.....	\$19,000
Filing jointly, QW.....	\$24,000

Gross income includes all income not exempt from federal tax and any Connecticut additions to income.

**Nonresidents.** Generally, nonresidents must file if they meet the filing requirements, above, and have any Connecticut-source income. See *Activities considered casual, isolated, or inconsequential*, page CT-9, for exceptions for certain business and employment activities.

## Residency Rules

**Resident.** An individual is a resident of Connecticut if:

- Connecticut was the individual's domicile (permanent legal residence) for the entire year, or
- The individual maintained a permanent place of abode in Connecticut during the entire tax year and spent a total of more than 183 days in Connecticut during the tax year.

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**Part-year resident.** An individual who changed legal residence by moving into or out of Connecticut during the year. A part-year resident may not elect to be treated as a resident individual.

**Nonresident.** An individual who is neither a resident nor a part-year resident.

**Treated as nonresident.** An individual may be treated as a nonresident even if his or her domicile was Connecticut if all conditions in Group A or Group B are met.

### Group A

- 1) The taxpayer did not maintain a permanent place of abode in Connecticut for the entire tax year,
- 2) The taxpayer maintained a permanent place of abode outside of Connecticut for the entire tax year, and
- 3) The taxpayer spent not more than 30 days in the aggregate in Connecticut during the tax year.

### Group B

- 1) The taxpayer was in a foreign country for at least 450 days during any period of 548 consecutive days,
- 2) During this period of 548 consecutive days, the taxpayer did not spend more than 90 days in Connecticut and did not maintain a permanent place of abode in Connecticut at which the taxpayer's spouse (unless legally separated) or minor children spent more than 90 days, and
- 3) During the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, the taxpayer was 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 tax year bears to 548.

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

## Military Personnel

Military personnel and their spouses who claim Connecticut as a residence, but are stationed elsewhere, are subject to Connecticut income tax. Connecticut residency is retained until domicile is established elsewhere, and a resident income tax return is required to be filed unless all of the conditions in Group A or Group B for being treated as a nonresident are met. See *Treated as nonresident*, above. Military personnel whose domicile is outside Connecticut do not become residents because they are stationed in Connecticut. Connecticut-source income of a nonresident does not include compensation received for active service in the U.S. military. Other income from Connecticut sources may be subject to Connecticut income tax.

**Military spouses.** Under the Military Spouses Residency Relief Act, a military spouse's state of residence does not change when moving to a new state to be with a servicemember stationed there if the residence or domicile is the same for the servicemember and spouse.

## Connecticut Income Tax Forms

**Form CT-1040, Connecticut Resident Income Tax Return.** Form CT-1040 includes:

- Schedule 1—*Modifications to Federal Adjusted Gross Income*
- Schedule 2—*Credit for Income Taxes Paid to Qualifying Jurisdictions*
- Schedule 3—*Property Tax Credit*
- Schedule 4—*Individual Use Tax*
- Schedule 5—*Contributions to Designated Charities*

**Schedule CT-EITC, Connecticut Earned Income Tax Credit.**

**Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return.** Form CT-1040NR/PY includes:

- Schedule 1—*Modifications to Federal Adjusted Gross Income*
- Schedule 2—*Credit for Income Taxes Paid to Qualifying Jurisdictions*
- Schedule 3—*Individual Use Tax*
- Schedule 4—*Contributions to Designated Charities*

**Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources.**

**Schedule CT-1040AW, Part-Year Resident Income Allocation.**

**Schedule CT-1040BA, Nonresident Business Apportionment Schedule.**

## Return Due Date

2015 Connecticut income tax returns are due April 18, 2016.

## Filing Status

Generally, Connecticut filing status must match federal filing status.

If the taxpayer is a qualifying widower with a dependent child on federal Form 1040, do not enter the deceased spouse's name or Social Security number on Form CT-1040.

**Special rules for married individuals.** Spouses filing jointly for federal purposes may be required to file separate Connecticut returns.

### Couples With Different Residency Statuses

Connecticut Residency Status	Connecticut Filing Status Options	
	MFJ	MFS
Resident or nonresident and part-year resident.		X
Resident and nonresident.	X <sup>1</sup>	X
Both part-year residents—different periods.		X
Both part-year residents—same period.	X	X
Both nonresidents—only one required to file CT.	X	X
Nonresident alien and citizen or resident of U.S.	X <sup>2</sup>	X

<sup>1</sup> Spouses may file a joint Connecticut return only if they file jointly for federal income tax purposes and elect to be treated as if both were Connecticut residents for the entire year.

<sup>2</sup> Spouses may file a joint Connecticut return only if they elect to file and do file a joint federal income tax return and the spouses are otherwise required or permitted to file a joint Connecticut return.

**Filing separately for Connecticut only.** Recompute federal AGI as if filing MFS for federal purposes. Enter the result on line 1 of the Connecticut return.

**Same-sex married couples.** Same-sex married couples have the same filing requirements as opposite-sex married couples.

## Resident Summary—Form CT-1040

Connecticut begins with federal AGI. Federal AGI is increased by additions and reduced by subtractions to arrive at Connecticut taxable income.

### Additions

**Interest on state and local government obligations other than Connecticut.** Do not include income from government obligations of Puerto Rico, Guam, American Samoa, or the U.S. Virgin Islands.

**Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than**

**Connecticut.** If the exempt-interest dividends are from obligations of Connecticut and other states, enter only the percentage from non-Connecticut obligations. Do not include exempt-interest dividends from government obligations of Puerto Rico, Guam, American Samoa, or the U.S. Virgin Islands.

**Taxable lump-sum distributions from qualified plans not included in federal AGI.** Enter lump-sum distributions reported on federal Form 4972, *Tax on Lump-Sum Distributions*. Do not include any part of the distribution reported on line 16a, federal Form 1040, or Schedule D, federal Form 1040.

**Beneficiary's share of Connecticut fiduciary adjustment.**

Enter Connecticut modifications from an estate or trust from Schedule CT-1041B, *Fiduciary Adjustment Allocation*.

**Loss on sale of Connecticut state and local government bonds.**

Enter 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 AGI.

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

**Other additions:**

- Treaty income of a nonresident alien.
- Loss or deduction of an enrolled member of the Mashantucket Pequot Tribe or the Mohegan Tribe who resides in Indian country of such tribe where the income is derived from or connected with Indian country of such tribe.
- Connecticut income tax deducted on the federal return to arrive at federal AGI. Do not add back Connecticut income tax reported on Schedule A, federal Form 1040.
- Expenses paid or incurred for the production or collection of income exempt from Connecticut tax which were deducted on the federal return to arrive at federal AGI.
- Amortizable bond premium on bonds producing interest exempt from Connecticut tax if premiums were deducted on the federal return to arrive at federal AGI.
- 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.
- Interest expense on indebtedness incurred to purchase or carry obligations or securities that are exempt from Connecticut income tax to the extent deducted in determining federal AGI.
- The following distributions from a Manufacturing Reinvestment Account (MRA) program to the extent not includible in federal AGI.
  - 50% of any distribution from such MRA used to purchase machinery or equipment for use in Connecticut or manufacturing facilities, or for workforce training, development, or expansion in Connecticut.
  - 100% of distributions not used to purchase machinery or equipment for use in CT or manufacturing facilities or for workforce training, development, or expansion, and
  - 100% of any return of money, including interest, remaining in the MRA at the end of the five-year period after creation.
- Part-year residents add any item of income or gain subject to special accrual to the extent not includible in federal AGI for the tax year.

**Subtractions**

**Interest on U.S. government obligations.** Interest from U.S. government obligations included in federal AGI. Do not subtract income from FNMA, GNMA, or FHLMC.

**Mutual funds.** Exempt dividends from a mutual fund that are derived from U.S. government obligations qualify if, at the close of each quarter of its taxable year, at least 50% of the value of the fund's assets consists of U.S. government obligations.

**Social Security benefit adjustment:**

**Full exemption.** Subtract all taxable benefits reported on line 20b, federal Form 1040, if the amount reported on line 1, Form CT-1040 or CT-1040NR/PY, is less than:

Single, filing separately.....	\$50,000
Filing jointly, HOH, QW.....	\$60,000

**Partial exemption.** Use the *Social Security Benefit Adjustment Worksheet*, below, to calculate the adjustment if the amount on line 1, Form CT-1040 or CT-1040NR/PY, is above the limits for full exemption.

**Social Security Benefit Adjustment Worksheet**

- A) Enter the amount reported on line 1, federal Social Security Benefits Worksheet ..... A) \_\_\_\_\_  
If line A is zero or less, STOP here and enter "0" on line 41, Form CT-1040, or line 43, Form CT-1040NR/PY. Otherwise, go to line B.
- B) Enter the amount reported on line 9, federal Social Security Benefits Worksheet. However, if filing separately and taxpayer lived with spouse at any time during the year, enter the amount reported on line 7, federal Social Security Benefits Worksheet ..... B) \_\_\_\_\_  
If line B is zero or less, STOP here.  
Otherwise, go to line C.
- C) Enter the lesser of line A or line B ..... C) \_\_\_\_\_
- D) Multiply line C by 25% (0.25) ..... D) \_\_\_\_\_
- E) Taxable amount of Social Security benefits reported on line 18, federal Social Security Benefits Worksheet .... E) \_\_\_\_\_
- F) Social Security Benefit Adjustment. Subtract line D from line E. Enter the amount here and on line 41, Form CT-1040, or line 43, Form CT-1040NR/PY. (If line D is greater than or equal to line E, enter "0.") ..... F) \_\_\_\_\_

**Refunds of state and local income taxes.** Subtract the amount reported as income on line 10 of the federal return.

**Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities.** Subtract amounts taxed on the federal return to the extent that they were not already subtracted as a Social Security benefit adjustment.

**Military retirement pay.** Subtract 100% of the income received as military retirement pay, to the extent included in federal AGI, if the taxpayer is a retired member of the Armed Forces of the U.S. or the National Guard, or if the taxpayer is a beneficiary receiving survivor benefits under an option or election made by the deceased retired military member. Payments received by a former spouse of a retired military member do not qualify for the exclusion.

**Connecticut teacher's retirement.** Subtract 10% of income received from the Connecticut teacher's retirement system, provided such income is included in federal AGI.

**Beneficiary's share of Connecticut fiduciary adjustment.** Enter Connecticut modifications from an estate or trust from Schedule CT-1041B, *Fiduciary Adjustment Allocation*.

**Gain on sale of Connecticut state and local government bonds.** Subtract the total of all gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used in determining gain (loss) on the federal return.

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### Connecticut Higher Education Trust (CHET) contributions.

Contributions to CHET accounts up to \$5,000 (Single, HOH, filing separately) or \$10,000 (filing jointly, QW). Contributions of more than the maximum may be carried forward for the five succeeding tax years. If contributions were made to more than one account, enter one number on the return.

### Other subtractions:

- Income or gain of an enrolled member of the Mashantucket Pequot Tribe or the Mohegan Tribe who resides in Indian country of such tribe where the income is derived from or connected with Indian country of such tribe.
- Interest earned on funds deposited in a Connecticut individual development account to the extent included in federal AGI.
- 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 AGI and that is attributable to a trade or business of that individual.
- Expenses for the production or collection of income taxable in Connecticut, but exempt from federal income tax, that are not deductible in determining federal AGI and are attributable to a trade or business of that individual.
- Distributions the taxpayer received from the CHET fund as a designated beneficiary to the extent included in federal AGI.
- 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 AGI and are attributable to a trade or business of that individual.
- Part-year residents subtract any item of loss or deduction subject to special accrual to the extent the item was not deductible in determining federal gross income for the taxable year.
- Interest income from notes, bonds, or other obligations of the state of Connecticut included in federal AGI. Include any Build America Bond tax credit amount if the bond was issued by Connecticut and only to the extent the credit amount is treated as interest includable in gross income for federal purposes.
- Military pay received by a nonresident included in federal AGI, including military pay received by a part-year resident during the portion of the year the taxpayer was a nonresident.
- Interest, dividends and capital gains earned on contributions to a Connecticut Homecare Option Program for the Elderly account included in federal gross income of the designated beneficiary.
- Contributions made to a Manufacturing Reinvestment Account (MRA) program to the extent not deductible in figuring federal AGI.
- The amount included in federal AGI for any Sandy Hook Workers Assistance Program payment received during the 2015 tax year.
- 20% of the cancellation of debt income amount added to federal AGI on either the 2009 or 2010 Form CT-1040, line 33 or Form CT-1040NR/PY, line 35. A taxpayer may subtract 20% of that cancellation of debt income amount on the comparable line of the Connecticut income tax return for the 2015, 2016, 2017, and 2018 taxable years.

### Tax Computation—Residents, Nonresidents and Part-Year Residents

**2015 Connecticut Tax Rate Schedule.** If Connecticut AGI is:

- \$102,000 or less, taxpayer's may use the Connecticut tax table, page CT-11 (personal exemptions and personal tax credits are factored into the table), or use the *Tax Calculation Schedule*, page CT-8, and *Table A*, page CT-5, and *Table C*, page CT-5.
- More than \$102,000, but less than or equal to \$554,000, taxpayers may use the tax tables posted on the Connecticut Department

of Revenue Services website, in which personal exemptions and personal tax credits are factored into the table. Or, use the *Tax Calculation Schedule*, page CT-8, and *Table A*, page CT-5, and *Table C*, page CT-5.

- More than \$554,000, taxpayer's must use the tax rate schedule, below. (The *Tax Calculation Schedule* and Tables A and C are not used in this calculation because personal exemptions and personal tax credits are completely phased out.)

### Tax Rate Schedule:

**Single, Married Filing Separately.** If taxable income is:

\$ 0 to 10,000	× 3.00%	minus \$ 0.00	= Tax
10,001 to 50,000	× 5.00%	minus 200.00	= Tax
50,001 to 100,000	× 5.50%	minus 450.00	= Tax
100,001 to 200,000	× 6.00%	minus 950.00	= Tax
200,001 to 250,000	× 6.50%	minus 1,950.00	= Tax
250,001 to 500,000	× 6.90%	minus 2,950.00	= Tax
500,001 and over	× 6.99%	minus 3,400.00	= Tax

**HOH.** If taxable income is:

\$ 0 to 16,000	× 3.00%	minus \$ 0.00	= Tax
16,001 to 80,000	× 5.00%	minus 320.00	= Tax
80,001 to 160,000	× 5.50%	minus 720.00	= Tax
160,001 to 320,000	× 6.00%	minus 1,520.00	= Tax
320,001 to 400,000	× 6.50%	minus 3,120.00	= Tax
400,001 to 800,000	× 6.90%	minus 4,720.00	= Tax
800,001 and over	× 6.99%	minus 5,440.00	= Tax

**Married Filing Jointly, QW.** If taxable income is:

\$ 0 to 20,000	× 3.00%	minus \$ 0.00	= Tax
20,001 to 100,000	× 5.00%	minus 400.00	= Tax
100,001 to 200,000	× 5.50%	minus 900.00	= Tax
200,001 to 400,000	× 6.00%	minus 1,900.00	= Tax
400,001 to 500,000	× 6.50%	minus 3,900.00	= Tax
500,001 to 1,000,000	× 6.90%	minus 5,900.00	= Tax
1,000,001 and over	× 6.99%	minus 6,800.00	= Tax

**Phaseout of the 3% rate.** The amount to which the 3% rate applies is reduced depending on the individual's filing status and Connecticut AGI thresholds. The amount not taxed at the 3% rate is taxed at the 5% rate. See *Table C*, page CT-5.

**Single.** The amount to which the 3% tax rate applies is reduced by \$1,000 for each part of \$5,000 by which the taxpayer's Connecticut AGI exceeds \$56,500.

**Married filing separately.** The amount to which the 3% tax rate applies is reduced by \$1,000 for each part of \$2,500 by which the taxpayer's Connecticut AGI exceeds \$50,250.

**Head of Household.** The amount to which the 3% tax rate applies is reduced by \$1,600 for each part of \$4,000 by which the taxpayer's Connecticut AGI exceeds \$78,500.

**Married filing jointly or qualifying widow(er).** The amount to which the 3% tax rate applies is reduced by \$2,000 for each part of \$5,000 by which the taxpayer's Connecticut AGI exceeds \$100,500.

**Tax recapture for taxpayers with higher AGI.** A taxpayer whose Connecticut AGI exceeds the income thresholds specified, below, in addition to computing his or her Connecticut income tax liability using the applicable tax rates, and in addition to applying the 3% phaseout provision, is required to add to the tax otherwise computed, the following recapture amount of tax. See *Table D*, page CT-6.

**Single or married filing separately.** \$90 for each part of \$5,000 by which the taxpayer's Connecticut AGI exceeds \$200,000, up to \$2,700, plus an additional \$50 for each part of \$5,000 by which Connecticut AGI exceeds \$500,000, up to a maximum of \$450, for a total maximum of \$3,150.

**Table A—Exemptions for 2015 Taxable Year**

Single			Filing Separately		
Connecticut AGI			Connecticut AGI		
More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption
\$ 0	\$29,000	\$ 14,500	\$ 0	\$24,000	\$12,000
\$29,000	\$30,000	\$ 13,500	\$24,000	\$25,000	\$11,000
\$30,000	\$31,000	\$ 12,500	\$25,000	\$26,000	\$10,000
\$31,000	\$32,000	\$ 11,500	\$26,000	\$27,000	\$ 9,000
\$32,000	\$33,000	\$ 10,500	\$27,000	\$28,000	\$ 8,000
\$33,000	\$34,000	\$ 9,500	\$28,000	\$29,000	\$ 7,000
\$34,000	\$35,000	\$ 8,500	\$29,000	\$30,000	\$ 6,000
\$35,000	\$36,000	\$ 7,500	\$30,000	\$31,000	\$ 5,000
\$36,000	\$37,000	\$ 6,500	\$31,000	\$32,000	\$ 4,000
\$37,000	\$38,000	\$ 5,500	\$32,000	\$33,000	\$ 3,000
\$38,000	\$39,000	\$ 4,500	\$33,000	\$34,000	\$ 2,000
\$39,000	\$40,000	\$ 3,500	\$34,000	\$35,000	\$ 1,000
\$40,000	\$41,000	\$ 2,500	\$35,000	and up	\$ 0
\$41,000	\$42,000	\$ 1,500			
\$42,000	\$43,000	\$ 500			
\$43,000	and up	\$ 0			

  

Filing Jointly, QW			HOH		
Connecticut AGI			Connecticut AGI		
More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption
\$ 0	\$48,000	\$24,000	\$ 0	\$38,000	\$19,000
\$48,000	\$49,000	\$23,000	\$38,000	\$39,000	\$18,000
\$49,000	\$50,000	\$22,000	\$39,000	\$40,000	\$17,000
\$50,000	\$51,000	\$21,000	\$40,000	\$41,000	\$16,000
\$51,000	\$52,000	\$20,000	\$41,000	\$42,000	\$15,000
\$52,000	\$53,000	\$19,000	\$42,000	\$43,000	\$14,000
\$53,000	\$54,000	\$18,000	\$43,000	\$44,000	\$13,000
\$54,000	\$55,000	\$17,000	\$44,000	\$45,000	\$12,000
\$55,000	\$56,000	\$16,000	\$45,000	\$46,000	\$11,000
\$56,000	\$57,000	\$15,000	\$46,000	\$47,000	\$10,000
\$57,000	\$58,000	\$14,000	\$47,000	\$48,000	\$ 9,000
\$58,000	\$59,000	\$13,000	\$48,000	\$49,000	\$ 8,000
\$59,000	\$60,000	\$12,000	\$49,000	\$50,000	\$ 7,000
\$60,000	\$61,000	\$11,000	\$50,000	\$51,000	\$ 6,000
\$61,000	\$62,000	\$10,000	\$51,000	\$52,000	\$ 5,000
\$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			

**Head of Household.** \$140 for each part of \$8,000 by which the taxpayer's Connecticut AGI exceeds \$320,000, up to \$4,200, plus an additional \$80 for each part of \$8,000 by which Connecticut AGI exceeds \$800,000, up to a maximum of \$720, for a total maximum of \$4,920.

**Married filing jointly or qualifying widow(er).** \$180 for each part of \$10,000 by which the taxpayer's Connecticut AGI exceeds \$400,000, up to \$5,400, plus an additional \$100 for each part of \$10,000 by which Connecticut AGI exceeds \$1,000,000, up to a maximum of \$900, for a total maximum of \$6,300.

## Credits

**Connecticut Earned Income Tax Credit.** Connecticut residents eligible for the federal earned income tax credit (EITC) may claim an EITC against their Connecticut income tax due.

*continued on page CT-7*

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

Single			Filing Jointly, QW		
Connecticut AGI			Connecticut AGI		
More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out
\$ 0	\$ 56,500	\$ 0	\$ 0	\$100,500	\$ 0
\$ 56,500	\$ 61,500	\$ 20	\$100,500	\$105,500	\$ 40
\$ 61,500	\$ 66,500	\$ 40	\$105,500	\$110,500	\$ 80
\$ 66,500	\$ 71,500	\$ 60	\$110,500	\$115,500	\$120
\$ 71,500	\$ 76,500	\$ 80	\$115,500	\$120,500	\$160
\$ 76,500	\$ 81,500	\$100	\$120,500	\$125,500	\$200
\$ 81,500	\$ 86,500	\$120	\$125,500	\$130,500	\$240
\$ 86,500	\$ 91,500	\$140	\$130,500	\$135,500	\$280
\$ 91,500	\$ 96,500	\$160	\$135,500	\$140,500	\$320
\$ 96,500	\$101,500	\$180	\$140,500	\$145,500	\$360
\$101,500	and up	\$200	\$145,500	and up	\$400

  

Filing Separately			HOH		
Connecticut AGI			Connecticut AGI		
More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out
\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$50,250	\$52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32
\$52,750	\$55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$55,250	\$57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$57,750	\$60,250	\$ 80	\$ 90,500	\$ 94,500	\$128
\$60,250	\$62,750	\$100	\$ 94,500	\$ 98,500	\$160
\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192
\$65,250	\$67,750	\$140	\$102,500	\$106,500	\$224
\$67,750	\$70,250	\$160	\$106,500	\$110,500	\$256
\$70,250	\$72,750	\$180	\$110,500	\$114,500	\$288
\$72,750	and up	\$200	\$114,500	and up	\$320

**Property Tax Credit Table**

Single			Filing Jointly, or QW		
Connecticut AGI			Connecticut AGI		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$ 47,500	0	\$ 0	\$100,500	0
\$ 47,500	\$ 57,500	.15	\$100,500	\$110,500	.15
\$ 57,500	\$ 67,500	.30	\$110,500	\$120,500	.30
\$ 67,500	\$ 77,500	.45	\$120,500	\$130,500	.45
\$ 77,500	\$ 87,500	.60	\$130,500	\$140,500	.60
\$ 87,500	\$ 97,500	.75	\$140,500	\$150,500	.75
\$ 97,500	\$107,500	.90	\$150,500	\$160,500	.90
\$107,500	and up	1.00	\$160,500	and up	1.00

  

Filing Separately			HOH		
Connecticut AGI			Connecticut AGI		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$ 50,250	0	\$ 0	\$ 78,500	0
\$ 50,250	\$ 55,250	.15	\$ 78,500	\$ 88,500	.15
\$ 55,250	\$ 60,250	.30	\$ 88,500	\$ 98,500	.30
\$ 60,250	\$ 65,250	.45	\$ 98,500	\$108,500	.45
\$ 65,250	\$ 70,250	.60	\$108,500	\$118,500	.60
\$ 70,250	\$ 75,250	.75	\$118,500	\$128,500	.75
\$ 75,250	\$ 80,250	.90	\$128,500	\$138,500	.90
\$ 80,250	and up	1.00	\$138,500	and up	1.00

# CONNECTICUT

**Table D—Tax Recapture**

Single or Filing Separately					
Connecticut AGI More Than		Recapture Amount	Connecticut AGI Less Than or Equal To		Recapture Amount
\$ 0	\$200,000	\$ 0	\$295,000	\$300,000	\$1,800
\$200,000	\$205,000	\$ 90	\$300,000	\$305,000	\$1,890
\$205,000	\$210,000	\$ 180	\$305,000	\$310,000	\$1,980
\$210,000	\$215,000	\$ 270	\$310,000	\$315,000	\$2,070
\$215,000	\$220,000	\$ 360	\$315,000	\$320,000	\$2,160
\$220,000	\$225,000	\$ 450	\$320,000	\$325,000	\$2,250
\$225,000	\$230,000	\$ 540	\$325,000	\$330,000	\$2,340
\$230,000	\$235,000	\$ 630	\$330,000	\$335,000	\$2,430
\$235,000	\$240,000	\$ 720	\$335,000	\$340,000	\$2,520
\$240,000	\$245,000	\$ 810	\$340,000	\$345,000	\$2,610
\$245,000	\$250,000	\$ 900	\$345,000	\$500,000	\$2,700
\$250,000	\$255,000	\$ 990	\$500,000	\$505,000	\$2,750
\$255,000	\$260,000	\$1,080	\$505,000	\$510,000	\$2,800
\$260,000	\$265,000	\$1,170	\$510,000	\$515,000	\$2,850
\$265,000	\$270,000	\$1,260	\$515,000	\$520,000	\$2,900
\$270,000	\$275,000	\$1,350	\$520,000	\$525,000	\$2,950
\$275,000	\$280,000	\$1,440	\$525,000	\$530,000	\$3,000
\$280,000	\$285,000	\$1,530	\$530,000	\$535,000	\$3,050
\$285,000	\$290,000	\$1,620	\$535,000	\$540,000	\$3,100
\$290,000	\$295,000	\$1,710	\$540,000	and up	\$3,150

  

Filing Jointly, or QW					
Connecticut AGI More Than		Recapture Amount	Connecticut AGI Less Than or Equal To		Recapture Amount
\$ 0	\$400,000	\$ 0	\$ 590,000	\$ 600,000	\$3,600
\$400,000	\$410,000	\$ 180	\$ 600,000	\$ 610,000	\$3,780
\$410,000	\$420,000	\$ 360	\$ 610,000	\$ 620,000	\$3,960
\$420,000	\$430,000	\$ 540	\$ 620,000	\$ 630,000	\$4,140
\$430,000	\$440,000	\$ 720	\$ 630,000	\$ 640,000	\$4,320
\$440,000	\$450,000	\$ 900	\$ 640,000	\$ 650,000	\$4,500
\$450,000	\$460,000	\$1,080	\$ 650,000	\$ 660,000	\$4,680
\$460,000	\$470,000	\$1,260	\$ 660,000	\$ 670,000	\$4,860
\$470,000	\$480,000	\$1,440	\$ 670,000	\$ 680,000	\$5,040
\$480,000	\$490,000	\$1,620	\$ 680,000	\$ 690,000	\$5,220
\$490,000	\$500,000	\$1,800	\$ 690,000	\$1,000,000	\$5,400
\$500,000	\$510,000	\$1,980	\$1,000,000	\$1,010,000	\$5,500
\$510,000	\$520,000	\$2,160	\$1,010,000	\$1,020,000	\$5,600
\$520,000	\$530,000	\$2,340	\$1,020,000	\$1,030,000	\$5,700
\$530,000	\$540,000	\$2,520	\$1,030,000	\$1,040,000	\$5,800
\$540,000	\$550,000	\$2,700	\$1,040,000	\$1,050,000	\$5,900
\$550,000	\$560,000	\$2,880	\$1,050,000	\$1,060,000	\$6,000
\$560,000	\$570,000	\$3,060	\$1,060,000	\$1,070,000	\$6,100
\$570,000	\$580,000	\$3,240	\$1,070,000	\$1,080,000	\$6,200
\$580,000	\$590,000	\$3,420	\$1,080,000	and up	\$6,300

  

HOH					
Connecticut AGI More Than		Recapture Amount	Connecticut AGI Less Than or Equal To		Recapture Amount
\$ 0	\$320,000	\$ 0	\$472,000	\$480,000	\$2,800
\$320,000	\$328,000	\$ 140	\$480,000	\$488,000	\$2,940
\$328,000	\$336,000	\$ 280	\$488,000	\$496,000	\$3,080
\$336,000	\$344,000	\$ 420	\$496,000	\$504,000	\$3,220
\$344,000	\$352,000	\$ 560	\$504,000	\$512,000	\$3,360
\$352,000	\$360,000	\$ 700	\$512,000	\$520,000	\$3,500
\$360,000	\$368,000	\$ 840	\$520,000	\$528,000	\$3,640
\$368,000	\$376,000	\$ 980	\$528,000	\$536,000	\$3,780
\$376,000	\$384,000	\$1,120	\$536,000	\$544,000	\$3,920
\$384,000	\$392,000	\$1,260	\$544,000	\$552,000	\$4,060
\$392,000	\$400,000	\$1,400	\$552,000	\$800,000	\$4,200
\$400,000	\$408,000	\$1,540	\$800,000	\$808,000	\$4,280
\$408,000	\$416,000	\$1,680	\$808,000	\$816,000	\$4,360
\$416,000	\$424,000	\$1,820	\$816,000	\$824,000	\$4,440
\$424,000	\$432,000	\$1,960	\$824,000	\$832,000	\$4,520
\$432,000	\$440,000	\$2,100	\$832,000	\$840,000	\$4,600
\$440,000	\$448,000	\$2,240	\$840,000	\$848,000	\$4,680
\$448,000	\$456,000	\$2,380	\$848,000	\$856,000	\$4,760
\$456,000	\$464,000	\$2,520	\$856,000	\$864,000	\$4,840
\$464,000	\$472,000	\$2,660	\$864,000	and up	\$4,920

**Table E—Personal Tax Credits for 2015 Taxable Year**

Single			Filing Jointly, QW		
Connecticut AGI More Than		Decimal Amount	Connecticut AGI More Than		Decimal Amount
\$14,500	\$18,100	.75	\$24,000	\$30,000	.75
\$18,100	\$18,600	.70	\$30,000	\$30,500	.70
\$18,600	\$19,100	.65	\$30,500	\$31,000	.65
\$19,100	\$19,600	.60	\$31,000	\$31,500	.60
\$19,600	\$20,100	.55	\$31,500	\$32,000	.55
\$20,100	\$20,600	.50	\$32,000	\$32,500	.50
\$20,600	\$21,100	.45	\$32,500	\$33,000	.45
\$21,100	\$21,600	.40	\$33,000	\$33,500	.40
\$21,600	\$24,200	.35	\$33,500	\$40,000	.35
\$24,200	\$24,700	.30	\$40,000	\$40,500	.30
\$24,700	\$25,200	.25	\$40,500	\$41,000	.25
\$25,200	\$25,700	.20	\$41,000	\$41,500	.20
\$25,700	\$30,200	.15	\$41,500	\$50,000	.15
\$30,200	\$30,700	.14	\$50,000	\$50,500	.14
\$30,700	\$31,200	.13	\$50,500	\$51,000	.13
\$31,200	\$31,700	.12	\$51,000	\$51,500	.12
\$31,700	\$32,200	.11	\$51,500	\$52,000	.11
\$32,200	\$58,000	.10	\$52,000	\$96,000	.10
\$58,000	\$58,500	.09	\$96,000	\$96,500	.09
\$58,500	\$59,000	.08	\$96,500	\$97,000	.08
\$59,000	\$59,500	.07	\$97,000	\$97,500	.07
\$59,500	\$60,000	.06	\$97,500	\$98,000	.06
\$60,000	\$60,500	.05	\$98,000	\$98,500	.05
\$60,500	\$61,000	.04	\$98,500	\$99,000	.04
\$61,000	\$61,500	.03	\$99,000	\$99,500	.03
\$61,500	\$62,000	.02	\$99,500	\$100,000	.02
\$62,000	\$62,500	.01	\$100,000	\$100,500	.01
\$62,500	and up	.00	\$100,500	and up	.00

  

Filing Separately			HOH		
Connecticut AGI More Than		Decimal Amount	Connecticut AGI More Than		Decimal Amount
\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$52,500	and up	.00	\$78,500	and up	.00

Complete Schedule CT-EITC, *Connecticut Earned Income Tax Credit*, to claim the credit. The amount of CT EITC is 27.5% of the federal amount claimed.

- Part-year residents and nonresidents do not qualify for the CT EITC.
- Taxpayers with investment income more than \$3,400 cannot claim the credit.

**Credit for income taxes paid to qualifying jurisdictions.** Residents and part-year residents qualify for credit for tax paid to a qualifying jurisdiction on income also taxed by Connecticut. A qualifying jurisdiction is another state, a local government within another state, or the District of Columbia.

- **Residents.** Complete the worksheet, next column, and Schedule 2, Form CT-1040. Calculate property tax credit on line 11 before completing Schedule 2.
- **Part-year residents.** Complete the worksheet, page CT-8, and Schedule 2, Form CT-1040NR/PY.

**Schedule 2 Notes:**

**Line 51.** Modified Connecticut AGI is Connecticut AGI from line 5, Form CT-1040, plus any net loss derived from or connected with sources in a qualifying jurisdiction where the taxpayer was subject to income taxation whether or not tax was actually paid.

**Line 57.** Income tax paid is the lesser of income tax liability to the qualifying jurisdiction or income tax paid to that jurisdiction as reported on a return filed with the jurisdiction, but not penalty or interest.

Attach copies of the other state’s returns. If claiming credit for taxes paid to both a state and one of its subdivisions, see Connecticut instructions page 30 (page 28 for 1040NR/PY).

**Property tax credit.** Residents can claim a credit of up to \$300 per return for property tax paid in 2015 to a Connecticut political subdivision on a primary residence or privately owned or leased motor vehicle, or both. For a leased vehicle, there must be a written lease agreement for a term of more than one year.

Complete Schedule 3, Form CT-1040, to claim credit. The credit is reduced by the percentage from the *Property Tax Credit Table*, page CT-5, based on Connecticut AGI. Enter the decimal amount from the table on line 66, Schedule 3.

**Angel Investor Tax credit.** The credit is available to investors making a cash investment of not less than \$25,000 in the qualified securities of a Connecticut business. The tax credit must be claimed for the year the investment was made. Any credit claimed but not applied can be carried forward for up to five years until used.

- Investment must be made on or after January 1, 2010, and before July 1, 2016.
- Credit amount is 25% of the cash investment, cannot exceed \$250,000, cannot exceed the amount of tax for the taxable year, and cannot be used against any withholding tax liability.

**CONNECTICUT**

*Statehood* 1778 – 5<sup>th</sup> state

*Capital* Hartford

*Name Origin* From the Mohican/Algonquian Indian word *quinnitukqut*, or *quonehtacut*, which means beside the long tidal river.

*State Bird* American Robin

*State Flower* Mountain Laurel

*State Shellfish* Eastern Oyster

*Nicknames* The Constitution State, the Nutmeg State, the Provisions State, and the Land of Steady Habits.

*Famous Nutmeggers* Ethan Allen, Benedict Arnold, PT Barnum, John Brown, Charles Goodyear, Katherine Hepburn, JP Morgan, Benjamin Spock.

**Credit for Tax Paid to a Qualifying Jurisdiction  
Schedule 2 Worksheet—Residents**

Complete a separate worksheet for each qualifying jurisdiction.

**Column I.** Enter amounts from the federal return.

**Column II.** Enter that portion of the amount entered in Column I that was reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. Enter only the portion of Connecticut modifications directly related to income sourced in the qualifying jurisdiction.

	<i>Column I</i>	<i>Column II</i> 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 IRA distributions..... 9) _____		
10) Taxable 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 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 AGI (subtract line 17 from line 16) ..... 18) _____		
19) Net Connecticut modifications, Schedule 1 line 38 minus line 50 ..... 19) _____		
20) Add lines 18 and 19..... 20) _____		

Enter the amount from line 20, Column II, on line 53, Schedule 2, Form CT-1040.

**Job Expansion Tax credit.** A \$500 per month credit is allowed for hiring each new employee or \$900 per month for hiring each qualifying or veteran employee.

- The employee must be hired on or after January 1, 2012, and before January 1, 2014.
- The credit is nonrefundable and cannot be used against any withholding tax liability.

**Schedule 2 Notes:**

**Line 53.** Connecticut AGI during the residency portion of the tax year is the amount from line 30, column B, Schedule CT-1040AW, adjusted as follows.

- Add any net loss derived from or connected with sources in a qualifying jurisdiction where the taxpayer was subject to income taxation whether or not tax was actually paid.
- For the residency portion of the year, add back any item of loss or deduction and subtract any item of income or gain included in column B, Schedule CT-1040AW, as an item of special accrual.

# CONNECTICUT

## Credit for Tax Paid to a Qualifying Jurisdiction Schedule 2 Worksheet—Part-Year Residents

Complete this worksheet to determine the amount of income earned during the residency portion of the tax year and taxed by a qualifying jurisdiction. Complete a separate worksheet for each qualifying jurisdiction.

**Column I.** Enter amounts from column B, Schedule CT-1040AW.

**Column II.** Enter that portion of the amount entered in Column I that was reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. Enter only the portion of Connecticut modifications directly related to income sourced in the qualifying jurisdiction.

	<i>Column I</i> (from column B, Schedule CT-1040AW)	<i>Column II</i> Amount Taxable in Qualifying Jurisdiction
1) Wages, salaries, tips, etc.....	1) _____	_____
2) Taxable interest.....	2) _____	_____
3) Ordinary dividends.....	3) _____	_____
4) Alimony received.....	4) _____	_____
5) Business income or (loss).....	5) _____	_____
6) Capital gain or (loss).....	6) _____	_____
7) Other gains or (losses).....	7) _____	_____
8) Taxable IRA distributions.....	8) _____	_____
9) Taxable pensions and annuities.....	9) _____	_____
10) Rental real estate, royalties, partnerships, S corporations, trusts, etc.....	10) _____	_____
11) Farm income or (loss).....	11) _____	_____
12) Unemployment compensation.....	12) _____	_____
13) Taxable Social Security benefits.....	13) _____	_____
14) Other income (including lump-sum distributions).....	14) _____	_____
15) Add lines 1 through 14.....	15) _____	_____
16) Education expenses.....	16) _____	_____
17) Certain business expenses of reservists, artists, and fee-based government officials.....	17) _____	_____
18) Health savings account deduction.....	18) _____	_____
19) Moving expenses.....	19) _____	_____
20) One-half of self-employment tax.....	20) _____	_____
21) Self-employed SEP, SIMPLE, and qualified plans.....	21) _____	_____
22) Self-employed health insurance deduction.....	22) _____	_____
23) Penalty on early withdrawal of savings.....	23) _____	_____
24) Alimony paid.....	24) _____	_____
25) IRA deduction.....	25) _____	_____
26) Student loan interest deduction.....	26) _____	_____
27) Tuition and fees.....	27) _____	_____
28) <i>Reserved for future use</i> .....	28) <u>XXXXXXX</u>	<u>XXXXXXX</u>
29) Total adjustments. Add lines 16 – 28.....	29) _____	_____
30) Subtract line 29 from line 15.....	30) _____	_____

Adjust the amount from line 30, Column II, for special accruals. Add back any item of loss or deduction and subtract any item of income or gain included in Column II. Enter the result on line 55, Schedule 2, Form CT-1040NR/PY.

**Line 59.** Income tax paid is the lesser of income tax liability to the qualifying jurisdiction or income tax paid to that jurisdiction as reported on a return filed with that jurisdiction, but not penalty or interest. If tax paid was also based on income during nonresidency, prorate the tax by income earned during residency to total income earned in that jurisdiction.

## Use Tax

Goods or services purchased out-of-state for use in Connecticut are subject to use tax if they would have been subject to Connecticut sales tax if purchased from a Connecticut retailer. The 2015 use tax rate is 6.35% for purchases, reduced by tax paid to another jurisdiction. Computer and data processing services are taxed at 1%. However, the following items are subject to a 7% use tax rate (if purchased before July 1, 2015) or 7.75% (if purchased after June 30, 2015).

- 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.

Report use tax on Schedule 4 (Schedule 3, Form CT-1040NR/PY). List items with a purchase price of \$300 or more individually. Enter a total for all purchases under \$300.

**Exemption.** Purchases brought into Connecticut at one time that total \$25 or less are exempt. The \$25 exemption does not apply to goods shipped or mailed to the taxpayer.

## Tax Calculation Schedule\*

- 1) Enter Connecticut AGI from line 5, Form CT-1040 and line 7, Form CT-1040NR/PY..... 1) \_\_\_\_\_
- 2) Enter exemption amount from *Table A—Exemptions*, page CT-5. If zero, enter "0"..... 2) \_\_\_\_\_
- 3) Connecticut taxable income (subtract line 2 from line 1. If less than zero, enter "0")..... 3) \_\_\_\_\_
- 4) Tax calculation (*Tax Rate Schedule*, page CT-4)..... 4) \_\_\_\_\_
- 5) Enter the amount from *Table C—3% Tax Rate Phase-Out Add-Back*, page CT-5 (if zero, enter "0")..... 5) \_\_\_\_\_
- 6) Enter amount from *Table D—Tax Recapture*, page CT-6 (if zero, enter "0")..... 6) \_\_\_\_\_
- 7) Connecticut income tax (add lines 4, 5, and 6)..... 7) \_\_\_\_\_
- 8) Enter the decimal amount (from *Table E—Personal Tax Credits*, page CT-6). If zero, enter "0"..... 8) \_\_\_\_\_
- 9) Multiply the amount on line 7 by the decimal amount on line 8..... 9) \_\_\_\_\_
- 10) Connecticut income tax (subtract line 9 from line 7)..... 10) \_\_\_\_\_

\* Complete lines 2, 4, 5, 6, and 8, using Tables A through E.

## Part-Year and Nonresident Summary—Form CT-1040NR/PY

Connecticut begins with federal AGI. Federal AGI is increased by Connecticut additions and reduced by Connecticut subtractions to arrive at Connecticut AGI. Follow rules for residents beginning on page CT-1 to complete Schedule 1, Form CT-1040/NR/PY. Part-year and nonresidents then report income from Connecticut sources:



- Nonresidents complete Schedule CT-SI following rules summarized, below, *Connecticut Income—Nonresidents*.
- Part-year residents complete both Schedule CT-1040AW and Schedule CT-SI following rules summarized in the next column, *Connecticut Income—Part-Year Residents*.

Connecticut-source income from Schedule CT-SI is carried to line 6, Form CT-1040NR/PY

Tax is calculated on the greater of Connecticut AGI or Connecticut-source income and then prorated by the ratio of Connecticut source-income to Connecticut AGI. Nonresidents and part-year residents complete Schedule 3 to report use tax on goods or services purchased out-of-state for use in Connecticut. See page CT-4 for tax calculation and page CT-8 for use tax information.

Part-year residents complete Schedule 2, Form CT-1040NR/PY, to claim credit for income tax paid to qualifying jurisdictions while residents. See *Credits*, page CT-5.

## Connecticut Income—Nonresidents

Complete Schedule CT-SI to calculate AGI from Connecticut sources.

**Income—Part 1.** Report all items of federal income derived from, or connected to, Connecticut sources. Include any Connecticut additions and subtractions in the totals reported in Part 1. For example, a taxpayer who reports \$1,000 of interest income on federal Form 1040, and a \$1,000 addition for out-of state bond interest would report \$2,000 on line 2, Schedule CT-SI.

**Adjustments—Part 2.** Report adjustments that are directly related to income items reported in Part 1. Allocate adjustments that relate to wages or business income earned partly in Connecticut on the same basis as the income to which they relate (IRA deduction, self-employment tax deduction, etc.).

### Nonresident Connecticut-source income:

- Compensation for services performed in Connecticut. Income from activities that are casual, isolated or inconsequential are not Connecticut-source income. See *Ancillary Activity Test*, next column.
- Interest or dividends that are part of the receipts of a business, trade, profession, or occupation carried on in Connecticut.
- Income or loss from a business, trade, profession, or occupation carried on in Connecticut. See *Activities considered casual, isolated, or inconsequential*, next column.
- Capital gain or loss from real or tangible personal property located in Connecticut and from property used in or connected with a business, trade, profession, or occupation carried on in Connecticut. Use a copy of federal Schedule D as a worksheet in computing Connecticut capital gain (loss). Include only transactions from Connecticut sources. If a net loss, the loss is limited to \$3,000 (\$1,500 MFS) on the Connecticut return.
- Other gains or losses from property used in connection with a business, trade, profession, or occupation carried on in Connecticut.
- The part of federal AGI (as modified by Connecticut adjustments) that represents income or losses from rents, royalties, partnerships, S corporations, trusts, and estates derived from or connected with Connecticut sources.
- Rents and royalties from real and tangible personal property located in Connecticut and from tangible or intangible property used in or connected with a business, trade, profession, or occupation carried on in Connecticut.
- The part of federal AGI (as modified by Connecticut adjustments) that represents income or losses from farming carried on in Connecticut.
- Unemployment compensation derived from, or resulting from, former employment in Connecticut.
- Connecticut lottery winnings reported on federal Form W-2G.

**Nonresidents do not include:** Alimony received, IRA distributions, pensions and annuities, taxable Social Security, compensation for active service in the U.S. military.

**Activities considered casual, isolated, or inconsequential.** Connecticut-source income of a nonresident does not include income received from business or employment activities in Connecticut that meet one of the following tests.

- **\$6,000 test.** Gross income from presence in Connecticut does not exceed \$6,000. This test does not apply to a nonresident who is a member of one or more pass-through entities with Connecticut-source income. In such a case, the nonresident member's activities would not be considered casual, isolated, or inconsequential unless the member's Connecticut-source income from the pass-through entity or entities is less than \$1,000. An employee's wages for services performed in Connecticut are taxable, regardless of the amount, unless the employee's services meet the Ancillary Activity Test.
- **Ancillary Activity Test.** The nonresident's presence in Connecticut is ancillary to his or her primary business or employment duties performed at a base of operations outside of Connecticut. Ancillary activities include planning, training, attendance at conferences or symposia, etc.

**Capital losses, passive activity losses, and NOLs.** Capital losses, passive activity losses, and net operating losses from activities within Connecticut can reduce Connecticut AGI derived from or connected with Connecticut sources to the extent they are properly computed for federal income tax purposes and are offset against income derived from or connected with Connecticut sources. Nonresidents must recompute capital losses, passive activity losses, and NOLs as if federal AGI consisted only of items derived from Connecticut sources. See page 29, Form CT-1040 NR/PY instructions for an example and more information.

## Connecticut Income—Part-Year Residents

Connecticut income includes.

- All AGI received while a Connecticut resident,
- All items from Connecticut sources while a nonresident, and
- Special accruals.

Part-year residents first complete Schedule CT-1040AW to report Connecticut-source income:

- **Column A:** Federal income as modified. Enter income and adjustments reported on the federal return as modified by amounts reported on Schedule 1, plus all items subject to special accrual rules. See *Special accruals*, below. For example, a taxpayer who reports \$1,000 of interest income on federal Form 1040 and a \$1,000 addition for out-of state bond interest would report \$2,000 on line 2, Schedule CT-1040AW.
- **Column B:** Connecticut resident period. Enter the part of column A earned while a resident.
- **Column C:** Connecticut nonresident period. Enter the part of column A earned while a nonresident.
- **Column D:** Nonresident period Connecticut-source income. Enter Connecticut-source income included in column C. Follow rules, previous column, for nonresident source income.

Add the amounts in columns B and D and transfer each total to the corresponding line of Schedule CT-SI.

**Special accruals.** Part-year residents must report items of income, gain, loss, and deduction on the accrual basis, regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed. Examples

## CONNECTICUT

include gain on property sold on the installment basis and lottery winnings to be paid in installments.

Taxpayers moving out of Connecticut who have income or gain subject to special accrual must either include the items in the calculation of tax in the year taxpayer changed residence or file a surety bond and pay the tax as a nonresident in the year(s) income is actually received. See Form CT-1040NR/PY instructions (page 9) for more information and examples.

**Reporting.** Items subject to special accrual are first reported as additions or subtractions on lines 40 and 52, Form CT-1040NR/PY. Items of special accrual are included in column A on the appropriate lines of Schedule CT-1040AW. All items taxpayer would be required to report if filing a federal return on the accrual basis for the period before changing residency are reported in column B if moving out of Connecticut and in column C if moving into Connecticut.

### Assembling Paper-Filed Returns

Connecticut does not require any federal attachments.

If making a payment with the return, paper clip the check or money order to the front of the tax return at the location indicated on the form. The form number, the tax year, and the taxpayer's Social Security number should be included on the check.

Attach to the *front* of the return any of the following forms that are filed, in 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*.
- Federal Form 1310, *Statement of Persons Claiming Refund Due a Deceased Taxpayer*.

Attach other forms and schedules to the back of the return.

**Forms W-2 and 1099.** Do not send with the return unless filing Form CT-8379. Columns in the withholding section report information from the forms.

### Mailing Addresses

Form CT-1040.....	Department of Revenue Services
Refund, no tax due	P.O. Box 2976, Hartford, CT 06104-2976
Form CT-1040.....	Department of Revenue Services
Balance due	P.O. Box 2977, Hartford, CT 06104-2977
Form CT-1040NR/PY.....	Department of Revenue Services
Refund, no tax due	P.O. Box 2968, Hartford, CT 06104-2968
Form CT-1040NR/PY.....	Department of Revenue Services
Balance due	P.O. Box 2969, Hartford, CT 06104-2969
Form CT-1040V.....	Department of Revenue Services
	P.O. Box 2921, Hartford, CT 06104-2921

#### Refund information:

- **Direct deposit.** Elect direct deposit by completing lines 25a through 25c, Form CT-1040.
- **Paper check.** If direct deposit is not elected, a refund check will be issued and refund processing may be delayed.

### Payment Options

- **Pay electronically.** Visit the TSC at [www.ct.gov/TSC](http://www.ct.gov/TSC) and follow the prompts to make a direct payment or visit <https://drsindtax.ct.gov> to make a direct payment without logging in to the TSC.

- **Pay by credit card or debit card.** Visit [www.officialpayments.com](http://www.officialpayments.com) and select "state payments," or call Official Payments Corporation at 800-487-4567. Connecticut Jurisdiction Code: 1777. A convenience fee will be charged by the service provider.
- **Pay by mail.** Make check payable to Commissioner of Revenue Services. Write "2015 CT-1040" and the taxpayer's Social Security number on the front of the check. Clip the check to the front of the return.

### Extension Information

**Extension of time to file.** Connecticut allows an automatic extension to October 15 if no additional tax is due and if a federal extension request is filed. If additional tax is due, file Form CT-1040 EXT, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, to request an extension to October 15. If federal Form 4868 has been filed with the IRS, no reason for the request is required. An extension of time to file does not extend the time to pay tax due.

#### Extension mailing addresses:

Form CT-1040 EXT.....	Department of Revenue Services
No payment included	P.O. Box 2976, Hartford, CT 06104-2976
Form CT-1040 EXT.....	Department of Revenue Services
Payment included	P.O. Box 2977, Hartford, CT 06104-2977

**Extension of time to pay.** Taxpayers may be eligible for a six-month extension of time to pay the tax due by showing that paying the tax by the due date will cause undue hardship.

Request 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. File Form CT-1127 either with the tax return or with extension Form CT-1040 EXT.

As evidence of the need for extension, the taxpayer must attach:

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

**Payments.** To ensure proper posting of payment sent during the extension period, make check payable to "Commissioner of Revenue Services" and write "2015 Form CT-1040 EXT" and SSN on the front of the check.

### Estimated Tax Information

An underpayment penalty may apply if the balance due is \$1,000 or more. The required annual payment for 2016 is the lesser of:

- 90% of the income tax shown on the 2016 return, or
- 100% of the income tax shown on the 2015 return, assuming that return covered a 12-month period.

The required annual payment for a part-year or nonresident who did not have Connecticut-source income in 2015 is 90% of the income tax shown on the 2016 return.

**Payment dates.** April 15, June 15, September 15, and January 15.

#### Estimate mailing address:

Form CT-1040ES.....	Department of Revenue Services
	P.O. Box 2932, Hartford, CT 06104-2932

2015 Connecticut Income Tax Table

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 ...		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		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		More Than	Less Than or Equal To	More Than
\$0 - 12,000	NOTAX DUE		\$15,000		\$18,000			\$21,000		\$24,000		\$27,000		\$30,000		\$33,000		\$36,000
12,000	12,050	0	15,000	15,050	4	18,000	18,050	27	21,000	21,050	108	24,000	24,050	186	27,000	27,050	362	30,000
12,050	12,100	0	15,050	15,100	4	18,050	18,100	26	21,050	21,100	108	24,050	24,100	187	27,050	27,100	362	30,050
12,100	12,150	0	15,100	15,150	5	18,100	18,150	33	21,100	21,150	119	24,100	24,150	188	27,100	27,150	367	30,100
12,150	12,200	0	15,150	15,200	5	18,150	18,200	33	21,150	21,200	120	24,150	24,200	189	27,150	27,200	369	30,150
12,200	12,250	0	15,200	15,250	5	18,200	18,250	34	21,200	21,250	121	24,200	24,250	190	27,200	27,250	371	30,200
12,250	12,300	0	15,250	15,300	6	18,250	18,300	34	21,250	21,300	122	24,250	24,300	191	27,250	27,300	373	30,250
12,300	12,350	0	15,300	15,350	6	18,300	18,350	34	21,300	21,350	123	24,300	24,350	192	27,300	27,350	375	30,300
12,350	12,400	0	15,350	15,400	7	18,350	18,400	35	21,350	21,400	124	24,350	24,400	193	27,350	27,400	377	30,350
12,400	12,450	0	15,400	15,450	7	18,400	18,450	35	21,400	21,450	125	24,400	24,450	194	27,400	27,450	379	30,400
12,450	12,500	0	15,450	15,500	7	18,450	18,500	36	21,450	21,500	126	24,450	24,500	195	27,450	27,500	381	30,450
12,500	12,550	0	15,500	15,550	8	18,500	18,550	36	21,500	21,550	126	24,500	24,550	195	27,500	27,550	384	30,500
12,550	12,600	0	15,550	15,600	8	18,550	18,600	37	21,550	21,600	127	24,550	24,600	196	27,550	27,600	386	30,550
12,600	12,650	0	15,600	15,650	8	18,600	18,650	43	21,600	21,650	127	24,600	24,650	196	27,600	27,650	388	30,600
12,650	12,700	0	15,650	15,700	9	18,650	18,700	44	21,650	21,700	128	24,650	24,700	197	27,650	27,700	390	30,650
12,700	12,750	0	15,700	15,750	9	18,700	18,750	44	21,700	21,750	141	24,700	24,750	233	27,700	27,750	392	30,700
12,750	12,800	0	15,750	15,800	10	18,750	18,800	45	21,750	21,800	142	24,750	24,800	235	27,750	27,800	394	30,750
12,800	12,850	0	15,800	15,850	10	18,800	18,850	45	21,800	21,850	143	24,800	24,850	237	27,800	27,850	396	30,800
12,850	12,900	0	15,850	15,900	10	18,850	18,900	46	21,850	21,900	144	24,850	24,900	239	27,850	27,900	398	30,850
12,900	12,950	0	15,900	15,950	11	18,900	18,950	46	21,900	21,950	145	24,900	24,950	241	27,900	27,950	401	30,900
12,950	13,000	0	15,950	16,000	11	18,950	19,000	47	21,950	22,000	146	24,950	25,000	243	27,950	28,000	403	30,950
\$13,000			\$16,000		\$19,000			\$22,000		\$25,000		\$28,000		\$31,000		\$34,000		\$37,000
13,000	13,050	0	16,000	16,050	11	19,000	19,050	48	22,000	22,050	147	25,000	25,050	245	28,000	28,050	405	31,000
13,050	13,100	0	16,050	16,100	12	19,050	19,100	48	22,050	22,100	148	25,050	25,100	247	28,050	28,100	407	31,050
13,100	13,150	0	16,100	16,150	12	19,100	19,150	56	22,100	22,150	149	25,100	25,150	248	28,100	28,150	409	31,100
13,150	13,200	0	16,150	16,200	13	19,150	19,200	56	22,150	22,200	151	25,150	25,200	250	28,150	28,200	411	31,150
13,200	13,250	0	16,200	16,250	13	19,200	19,250	57	22,200	22,250	151	25,200	25,250	250	28,200	28,250	413	31,200
13,250	13,300	0	16,250	16,300	13	19,250	19,300	57	22,250	22,300	152	25,250	25,300	271	28,250	28,300	415	31,250
13,300	13,350	0	16,300	16,350	14	19,300	19,350	58	22,300	22,350	153	25,300	25,350	273	28,300	28,350	418	31,300
13,350	13,400	0	16,350	16,400	14	19,350	19,400	59	22,350	22,400	154	25,350	25,400	275	28,350	28,400	420	31,350
13,400	13,450	0	16,400	16,450	14	19,400	19,450	59	22,400	22,450	155	25,400	25,450	277	28,400	28,450	422	31,400
13,450	13,500	0	16,450	16,500	15	19,450	19,500	60	22,450	22,500	156	25,450	25,500	279	28,450	28,500	424	31,450
13,500	13,550	0	16,500	16,550	15	19,500	19,550	60	22,500	22,550	156	25,500	25,550	281	28,500	28,550	426	31,500
13,550	13,600	0	16,550	16,600	16	19,550	19,600	61	22,550	22,600	157	25,550	25,600	283	28,550	28,600	428	31,550
13,600	13,650	0	16,600	16,650	16	19,600	19,650	69	22,600	22,650	158	25,600	25,650	285	28,600	28,650	430	31,600
13,650	13,700	0	16,650	16,700	16	19,650	19,700	70	22,650	22,700	159	25,650	25,700	287	28,650	28,700	432	31,650
13,700	13,750	0	16,700	16,750	17	19,700	19,750	71	22,700	22,750	160	25,700	25,750	307	28,700	28,750	435	31,700
13,750	13,800	0	16,750	16,800	17	19,750	19,800	71	22,750	22,800	161	25,750	25,800	309	28,750	28,800	437	31,750
13,800	13,850	0	16,800	16,850	17	19,800	19,850	72	22,800	22,850	162	25,800	25,850	311	28,800	28,850	439	31,800
13,850	13,900	0	16,850	16,900	18	19,850	19,900	73	22,850	22,900	163	25,850	25,900	313	28,850	28,900	441	31,850
13,900	13,950	0	16,900	16,950	18	19,900	19,950	73	22,900	22,950	164	25,900	25,950	314	28,900	28,950	443	31,900
13,950	14,000	0	16,950	17,000	19	19,950	20,000	74	22,950	23,000	165	25,950	26,000	318	28,950	29,000	445	31,950
\$14,000			\$17,000		\$20,000			\$23,000		\$26,000		\$29,000		\$32,000		\$35,000		\$38,000
14,000	14,050	0	17,000	17,050	19	20,000	20,050	75	23,000	23,050	166	26,000	26,050	320	29,000	29,050	460	38,050
14,050	14,100	0	17,050	17,100	19	20,050	20,100	75	23,050	23,100	167	26,050	26,100	322	29,050	29,100	462	38,100
14,100	14,150	0	17,100	17,150	20	20,100	20,150	84	23,100	23,150	168	26,100	26,150	324	29,100	29,150	464	38,150
14,150	14,200	0	17,150	17,200	20	20,150	20,200	85	23,150	23,200	169	26,150	26,200	326	29,150	29,200	466	38,200
14,200	14,250	0	17,200	17,250	20	20,200	20,250	86	23,200	23,250	170	26,200	26,250	328	29,200	29,250	468	38,250
14,250	14,300	0	17,250	17,300	21	20,250	20,300	87	23,250	23,300	171	26,250	26,300	330	29,250	29,300	470	38,300
14,300	14,350	0	17,300	17,350	21	20,300	20,350	87	23,300	23,350	172	26,300	26,350	332	29,300	29,350	472	38,350
14,350	14,400	0	17,350	17,400	22	20,350	20,400	88	23,350	23,400	173	26,350	26,400	335	29,350	29,400	474	38,400
14,400	14,450	0	17,400	17,450	22	20,400	20,450	89	23,400	23,450	174	26,400	26,450	337	29,400	29,450	476	38,450
14,450	14,500	0	17,450	17,500	22	20,450	20,500	90	23,450	23,500	175	26,450	26,500	339	29,450	29,500	478	38,500
14,500	14,550	0	17,500	17,550	23	20,500	20,550	90	23,500	23,550	176	26,500	26,550	341	29,500	29,550	480	38,550
14,550	14,600	1	17,550	17,600	23	20,550	20,600	91	23,550	23,600	177	26,550	26,600	343	29,550	29,600	482	38,600
14,600	14,650	1	17,600	17,650	23	20,600	20,650	101	23,600	23,650	178	26,600	26,650	345	29,600	29,650	484	38,650
14,650	14,700	1	17,650	17,700	24	20,650	20,700	102										

2015 Connecticut Income Tax Table - Continued

Table with 12 columns: Income ranges, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household.

Table with 12 columns: Income ranges, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household.

Table with 12 columns: Income ranges, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household.

2015 Connecticut Income Tax Table - Continued

Table with 12 columns: Income ranges, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household.

Table with 12 columns: Income ranges, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household.

Table with 12 columns: Income ranges, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household, Less Than/Equal To, More Than, Single, Married Filing Jointly, Married Filing Separately, Head of Household.

2015 Connecticut Income Tax Table — Continued

Table with 12 columns: IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household), IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household), IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household).

2015 Connecticut Income Tax Table — Continued

Table with 12 columns: IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household), IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household), IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household).

Table with 12 columns: IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household), IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household), IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household).

Table with 12 columns: IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household), IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household), IF CT AGI is... (More Than, Less Than or Equal To), And you are... (Single, Married Filing Jointly, Married Filing Separately, Head of Household).

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

\*\*Form CT-1040 — Line 5; Form CT-1040NR/PY — Line 7

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

\*\*Form CT-1040 — Line 5; Form CT-1040NR/PY — Line 7

2015 Connecticut Income Tax Table - Continued

Table with columns for income brackets (e.g., \$75,000, \$76,000, \$77,000), marital status (Single, Married Filing Jointly, Married Filing Separately, Head of Household), and tax amounts. Includes sub-sections for CT AGI less than, more than, and equal to specific thresholds.

Table with columns for income brackets (e.g., \$77,000, \$78,000, \$79,000), marital status, and tax amounts. Includes sub-sections for CT AGI less than, more than, and equal to specific thresholds.

\*\*Form CT-1000 - Line 5; Form CT-1040NRPY - Line 7

\*This column is also used by a qualifying widower.

2015 Connecticut Income Tax Table - Continued

Table with columns for income brackets (e.g., \$66,000, \$67,000, \$68,000), marital status, and tax amounts. Includes sub-sections for CT AGI less than, more than, and equal to specific thresholds.

Table with columns for income brackets (e.g., \$68,000, \$69,000, \$70,000), marital status, and tax amounts. Includes sub-sections for CT AGI less than, more than, and equal to specific thresholds.

\*\*Form CT-1040 - Line 5; Form CT-1040NRPY - Line 7

\*This column is also used by a qualifying widower.

2015 Connecticut Income Tax Table - Continued

Table with columns for income brackets (e.g., \$84,000, \$84,050) and marital status (Single, Married Filing Jointly, etc.). It provides tax amounts for various income levels.

2015 Connecticut Income Tax Table - Continued

Table with columns for income brackets (e.g., \$84,000, \$84,050) and marital status (Single, Married Filing Jointly, etc.). It provides tax amounts for various income levels.

~ End ~

\*\*Form CT-1040 - Line 5; Form CT-1040/NR/PY - Line 7

\*\*Form CT-1040 - Line 5; Form CT-1040/NR/PY - Line 7

\*\*Form CT-1040 - Line 5; Form CT-1040/NR/PY - Line 7

\*This column is also used by a qualifying widower.

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