



Form CT-1040X

Amended Connecticut Income Tax Return for Individuals

2015

Complete this form in blue or black ink only. Type or print.

For January 1 - December 31, 2015, or other taxable year Year Beginning (MMDDYYYY) and Ending (MMDDYYYY).

Your first name Middle initial Last name Deceased Your Social Security Number (SSN)

If joint return, spouse's first name Middle initial Last name Deceased Spouse's SSN

Mailing address (number and street) Mailing address 2 (apartment number, PO Box)

City, town, or post office State ZIP code Your telephone number

City or town of residence if different from above ZIP code **DRS use only** (MMDDYYYY)

Filing Status

On original return:

Single Head of household Married filing jointly Qualifying widow(er) Married filing separately

On this return:

Single Head of household Married filing jointly Qualifying widow(er) Married filing separately

Check the box below if you are amending your return as a result of federal or another state's changes to your income tax return or because you filed a timely-amended federal or other state's return. Enter the date of the federal or other state's final determination below. See instructions on Page 7.

Federal or state changes Date: (MMDDYYYY)

You must attach a copy of the IRS audit or other state's results, federal Form 1040X, Form 1045, the other state's amended return, supporting documentation, and proof of the final determination.

- Check if filing **Form CT-1040CRC**, *Claim of Right Credit*
- Check if filing **Form CT-8379**, *Nonobligated Spouse Claim*

Declaration: I declare under the penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Your signature <input type="text"/>	Date <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Home/cell telephone number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Your email address <input type="text"/>		
Sign Here Keep a copy of this return for your records.	Spouse's signature (if joint return) <input type="text"/>	Date (MMDDYYYY) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Paid preparer's signature <input type="text"/>	Daytime telephone number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Preparer's SSN or PTIN <input type="text"/>	Telephone number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Firm's name, address, and ZIP code <input type="text"/>	Firm's Federal Employer Identification Number (FEIN) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write your Social Security Number(s) (SSN) (optional) and "2015 Form CT-1040X" on your check. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Mail to: Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978



Your Social Security Number •

	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
Income			
1. Federal adjusted gross income from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4	1		.00
2. Additions, if any: See instructions.	2		.00
3. Add Line 1 and Line 2.	3		.00
4. Subtractions, if any: See instructions.	4		.00
5. Connecticut adjusted gross income: Subtract Line 4 from Line 3.	5		.00
Residents go to Line 10; Nonresidents and part-year residents go to Line 6.			
Nonresidents and Part-Year Residents Only			
6. Enter your income from Connecticut sources from Schedule CT-SI. If less than or equal to zero, enter "0."	6		.00
7. Enter the greater of Line 5 or Line 6. If zero, go to Line 10 and enter "0."	7		.00
8. Income tax from Tax Calculation Schedule: See instructions.	8		.00
9. Divide Line 6 by Line 5. If Line 6 is equal to or greater than Line 5, enter 1.0000.	9		
Tax			
10. Income tax: See instructions.	10		.00
11. Credit for income taxes paid to qualifying jurisdictions: See instructions. Residents and part-year residents only	11		.00
12. Subtract Line 11 from Line 10.	12		.00
13. Connecticut alternative minimum tax from Form CT-6251.	13		.00
14. Add Line 12 and Line 13.	14		.00
15. Credit for property tax paid on your primary residence or motor vehicle, or both: Residents only , see instructions.	15		.00
16. Subtract Line 15 from Line 14. If less than or equal to zero, enter "0."	16		.00
17. Total allowable credits from Schedule CT-IT Credit, Part I, Line 11.	17		.00
18. Connecticut income tax: Subtract Line 17 from Line 16.	18		.00
19. Individual use tax: See instructions.	19		.00
20. Total tax: Add Line 18 and Line 19.	20		.00



Your Social Security Number •

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Withholding schedule: Only enter information from your Schedule CT K-1, W-2, and 1099 forms if Connecticut income tax was withheld.

	Column A: Employer Federal ID Number Do not include dashes.	Column B: CT Wages, Tips, etc.	Check if from Schedule CT K-1	Column C: CT Income Tax Withheld
70a. ▶		.00		.00
70b. ▶		.00		.00
70c. ▶		.00		.00
70d. ▶		.00		.00
70e. ▶		.00		.00
70f. Enter additional Connecticut withholding from Supplemental Schedule CT-1040WH, Line 3.				.00
70. Total Connecticut income tax withheld: Enter here and on Line 21, Column C.				.00

Payments

	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
21. Connecticut tax withheld: Enter amount from Line 70. 21.			.00
22. All 2015 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments 22.			.00
22a. Connecticut earned income tax credit: From Schedule CT-EITC, Line 16. Schedule must be attached. Residents only 22a.			.00
22b. Claim of right credit: From Form CT-1040CRC, Line 6. Attach Form CT-1040CRC to the back of this return. ... 22b.			.00
23. Amounts paid with original return, plus additional tax paid after it was filed: Do not include penalty and interest. 23.			.00
24. Total payments: Add Lines 21, 22, 22a, 22b and 23. 24.			.00
25. Overpayment, if any, as shown on original return or as previously adjusted. 25.			.00
26. Subtract Line 25 from Line 24. 26.			.00

Refund

27. If Line 26 is greater than Line 20, Column C, enter the amount overpaid. 27.			.00
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Amount You Owe

28. If Line 20, Column C, is greater than Line 26 enter the amount of tax due. 28.			.00
29. Interest: Multiply Line 28 by number of months or fraction of a month, then by 1% (.01)..... 29.			.00
30. Amount you owe with this return: Add Line 28 and Line 29. Amount you owe 30.			.00



Your Social Security Number •

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Reason(s) for amending return: Enter the line number for each item you are changing and give the reason for each change in the space below. Attach supporting forms and schedules for items changed. Write your name and SSN(s) on all attachments.

Schedule 1 - Modifications to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Additions to Federal Adjusted Gross Income

31. Interest on state and local government obligations other than Connecticut.	31.	▶		.00
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations other than Connecticut.	32.	▶		.00
33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income.	33.	▶		.00
34. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero.	34.	▶		.00
35. Loss on sale of Connecticut state and local government bonds.	35.	▶		.00
36. Domestic production activity deduction from federal form 1040, Line 35.	36.	▶		.00
37. Other - specify. <input type="text"/>	37.	▶		.00
38. Total additions: Add Lines 31 through 37. Enter here and on Page 2, Line 2, Column C.	38.	▶		.00

Subtractions From Federal Adjusted Gross Income

39. Interest on U.S. government obligations.	39.	▶		.00
40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations.	40.	▶		.00
41. Social Security benefit adjustment from <i>Social Security Benefit Adjustment Worksheet</i>	41.	▶		.00
42. Refunds of state and local income taxes.	42.	▶		.00
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities.	43.	▶		.00
44. Military retirement pay.	44.	▶		.00
45. 10% of income received from the Connecticut teacher's retirement system.	45.	▶		.00
46. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if less than zero..	46.	▶		.00
47. Gain on sale of Connecticut state and local government bonds.	47.	▶		.00
48. Contributions to a Connecticut Higher Education Trust (CHET) account				
Enter CHET account number: ▶ <input type="text"/> Do not add spaces or dashes.	48.	▶		.00
49. Other - specify: Do not include out-of-state income. <input type="text"/>	49.	▶		.00
50. Total subtractions: Add Lines 39 through 49. Enter here and on Line 4, Column C.	50.	▶		.00



Your Social Security Number •

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions - Residents and Part-Year Residents Only

See instructions for Form CT-1040 or Form CT-1040NR/PY. You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.

51. **Modified Connecticut Adjusted Gross Income.** 51. ▶ .00

For each column, enter the following:

	Column A		Column B	
	Name	Code	Name	Code
52. Enter qualifying jurisdiction's name and two-letter code. 52.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return from <i>Schedule 2 Worksheet</i> 53.	<input type="text"/>	<input type="text"/> .00	<input type="text"/>	<input type="text"/> .00
54. Divide Line 53 by Line 51. May not exceed 1.0000. 54.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
55. Income tax liability: Subtract Line 15, Column C, from Line 10, Column C. 55.	<input type="text"/>	<input type="text"/> .00	<input type="text"/>	<input type="text"/> .00
56. Multiply Line 54 by Line 55. 56.	<input type="text"/>	<input type="text"/> .00	<input type="text"/>	<input type="text"/> .00
57. Income tax paid to a qualifying jurisdiction. 57.	<input type="text"/>	<input type="text"/> .00	<input type="text"/>	<input type="text"/> .00
58. Enter the lesser of Line 56 or Line 57. 58.	<input type="text"/>	<input type="text"/> .00	<input type="text"/>	<input type="text"/> .00
59. Total credit: Add Line 58, all columns. Enter here and on Line 11, Column C. 59. ▶ <input type="text"/> .00				

Schedule 3 - Property Tax Credit (Connecticut full-year residents only) See instructions.

Qualifying Property	Name of Connecticut Tax Town or District	Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model.	Date(s) Paid (MMDDYYYY)	Amount Paid
60. Primary Residence	<input type="text"/>	<input type="text"/>	<input type="text"/>	60. ▶ <input type="text"/> .00
61. Auto 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	61. ▶ <input type="text"/> .00
62. Auto 2 - Married filing jointly or qualifying widow(er) only.	<input type="text"/>	<input type="text"/>	<input type="text"/>	62. ▶ <input type="text"/> .00
63. Total property tax paid: Add Lines 60, 61, and 62.				63. ▶ <input type="text"/> .00
64. Maximum property tax credit allowed.				64. <input type="text"/> 300 .00
65. Enter the lesser of Line 63 or Line 64.				65. <input type="text"/> .00
66. Enter the decimal amount for your filing status and Connecticut AGI from the 2014 Property Tax Credit Table. If zero, enter the amount from Line 65 on Line 68.				66. <input type="text"/> . <input type="text"/>
67. Multiply Line 65 by Line 66.				67. <input type="text"/> .00
68. Subtract Line 67 from Line 65. Enter here and on Line 15, Column C. Attach <i>Schedule 3</i> to your return or your credit will be disallowed.				68. ▶ <input type="text"/> .00

Schedule 4 - Individual Use Tax - Do you owe use tax? Complete the *Connecticut Individual Use Tax Worksheet* on Page 32 of the Form CT-1040 instruction booklet, or Page 37 of the Form CT-1040NR/PY instruction booklet, to calculate your use tax liability.

69a. Total use tax due at 1%: From <i>Connecticut Individual Use Tax Worksheet, Section A, Column 7</i>	69a. ▶ <input type="text"/> .00
69b. Total use tax due at 6.35%: From <i>Connecticut Individual Use Tax Worksheet, Section B, Column 7</i>	69b. ▶ <input type="text"/> .00
69c. Total use tax due at 7.75%: From <i>Connecticut Individual Use Tax Worksheet, Section C, Column 7</i>	69c. ▶ <input type="text"/> .00
69. Individual use tax: Add Lines 69a through 69c. If no use tax is due, enter "0." Enter here and on Line 19, Column C.	69. <input type="text"/> .00

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Form CT-1040X

2015

Instructions for Amended Connecticut Income Tax Return

Purpose: Use this form to amend a previously-filed 2015 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**.

Visit the Department of Revenue Services **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.

If you are filing Form CT-1040X due to federal or another state's changes or corrections to your federal or other state's income tax return, you must check the box labeled *Federal or state changes* and enter the date of the final determination on Page 1.

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

<p>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.</p>	<p>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.</p>
<p>2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.</p>	<p>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.</p>
<p>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).</p>	<p>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.</p>
<p>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).</p>	<p>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.</p>
<p>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.</p>	<p>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.</p>

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**.

Completing Form CT-1040X

Line numbers on Form CT-1040X may be different from the line numbers on your original return.

Step 1: Check the box labeled *Federal or state changes* on Page 1 if you are amending your return because the IRS or federal court changed or corrected your federal income tax return, if tax officials or courts of a qualifying jurisdiction made a change or correction to an income tax return filed with that jurisdiction and for which you claimed a credit in your Connecticut return for taxes paid to that jurisdiction, or because you filed a timely-amended federal or other state's income tax return. Enter the date of the final determination by the IRS or by the other jurisdiction.

Step 2: Refer to your original return and identify all the changes that need to be made.

Step 3: Find the corresponding line items on Form CT-1040X.

Step 4: Complete *Schedules 1, 2, 3, and 4*. Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

Step 5: Use Column A to enter the amounts shown on your original or previously-adjusted return.

Step 6: Use Column B to enter the net increase or decrease for each line you are changing.

Step 7: Explain each change in the space provided on Page 4 of Form CT-1040X.

Step 8: Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

Form CT-1040X Instructions

Filing Status

Generally, your filing status must match your federal income tax filing status for the year. However, when one spouse is a Connecticut **resident** or a **nonresident** and the other spouse is a **part-year resident**, each spouse who is required to file a Connecticut income tax return **must** file as married filing separately. When one spouse is a **Connecticut resident** and the other is a **nonresident**, each spouse who is required to file a Connecticut income tax return **must** file as married filing separately, **unless** they file jointly for federal income tax purposes **and** they elect to be treated as if both were Connecticut residents for the entire taxable year. See *Special Rules for Married Individuals* in the instructions to **Form CT-1040** or **Form CT-1040NR/PY**.

Line 2 and Line 4: Enter the amount from *Schedule 1*, Line 38, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

Lines 6 through 9: Nonresidents and Part-Year Residents

Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected **Schedule CT-SI**, *Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources*. **Part-Year Residents:** Also attach a copy of your corrected **Schedule CT-1040AW**, *Part-Year Resident Income Allocation*.

Line 8: Calculate the tax on the amount you entered on Line 7, Column C, using the *2015 Tax Calculation Schedule* on Page 9.

Enter the result on Line 8, Column C.

Line 10: Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the *2015 Tax Calculation Schedule* on Page 9. Enter the result in Column C.

Nonresidents and Part-Year Residents: Multiply Line 9, Column C, by Line 8, Column C. Enter the result in Column C.

Line 11: Residents and Part-Year Residents: Enter the amount from *Schedule 2*, Line 59, in Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 13: If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 15: Residents: Enter the amount from *Schedule 3*, Line 68, in Column C. You must attach *Schedule 3* to your return or your credit will be disallowed.

Nonresidents and Part-Year Residents: Enter "0" in Column C.

Line 17: If changes are being made to your allowable credits, you must complete a corrected **Schedule CT-IT Credit**, *Income Tax Credit Summary*. Write the word "Amended" across the top and attach it to Form CT-1040X. You must also attach a corrected **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates* if the prior year alternative minimum tax credit is being changed. If you are filing a corrected Form CT-8801, write the word "Amended" across the top and attach it to Form CT-1040X.

Line 19: Enter the amount from *Schedule 4*, Line 69, in Column C.

Line 21: If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 3, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. **Do not** send W-2 or 1099 forms or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than five federal W-2 and 1099 forms or Schedule CT K-1s, you must complete Supplemental Schedule CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 70f, Column C.

Line 22a: Connecticut Earned Income Tax Credit: 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.

Only **full-year** residents can claim the Connecticut earned income tax credit (CT EITC). Part-year residents and nonresidents **do not** qualify for the credit.

Line 22b: Claim of Right Credit: Complete **Form CT-1040CRC**, *Claim of Right Credit*, to calculate the amount of your Connecticut Claim of Right Credit if you have a claim of right credit for federal tax purposes. Enter the amount from Form CT-1040CRC, Line 6. You **must** check off the box for filing Form CT-1040CRC on CT-1040X (Page 1) and attach a copy of Form CT-1040CRC to the back of Form CT-1040X.

Interest

Interest at 1% per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

Schedules 1 Through 4

If you are making corrections to any of these schedules (Modifications to Federal Adjusted Gross Income, Credit for Income Taxes Paid to Qualifying Jurisdictions, Property Tax Credit, and Individual Use Tax), refer to the Form CT-1040 or Form CT-1040NR/PY instruction booklet for line instructions and schedules.

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers.

Tax Calculation Schedule



Calculate your tax instantly online using the Connecticut 2015 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-1040X, Line 5, Column C. Nonresidents and part-year residents: Enter income from Form CT-1040X, Line 7, Column C.	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-1040X, Line 10, Column C. Nonresidents and part-year residents: Enter here and on Form CT-1040X, Line 8, Column C.	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	\$29,000	\$14,500	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$29,000	\$30,000	\$13,500	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$30,000	\$31,000	\$12,500	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$31,000	\$32,000	\$11,500	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$32,000	\$33,000	\$10,500	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$33,000	\$34,000	\$ 9,500	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$34,000	\$35,000	\$ 8,500	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$35,000	\$36,000	\$ 7,500	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$36,000	\$37,000	\$ 6,500	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$37,000	\$38,000	\$ 5,500	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$38,000	\$39,000	\$ 4,500	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$39,000	\$40,000	\$ 3,500	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$40,000	\$41,000	\$ 2,500	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$41,000	\$42,000	\$ 1,500	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$42,000	\$43,000	\$ 500	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$43,000	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 47 to correctly calculate your 2015 Connecticut income tax.

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



Calculate your tax instantly online using the Connecticut 2015 *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 the <i>Tax Calculation Schedule</i> , Line 3 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	
Single or Married Filing Separately Examples:			
Line 3 is \$13,000, Line 4 is \$450		Line 3 is \$525,000, Line 4 is \$33,298	
\$13,000 - \$10,000	=	\$3,000	\$525,000 - \$500,000 = \$25,000
\$3,000 x .05	=	\$150	\$25,000 x .0699 = \$1,748
\$300 + \$150	=	\$450	\$31,550 + \$1,748 = \$33,298
Married Filing Jointly/Qualifying Widow(er) - If the amount on the <i>Tax Calculation Schedule</i> , Line 3 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	
Married Filing Jointly/Qualifying Widow(er) Examples:			
Line 3 is \$22,500, Line 4 is \$725		Line 3 is \$1,100,000, Line 4 is \$70,090	
\$22,500 - \$20,000	=	\$2,500	\$1,100,000 - \$1,000,000 = \$100,000
\$2,500 x .05	=	\$125	\$100,000 x .0699 = \$6,990
\$600 + \$125	=	\$725	\$63,100 + \$6,990 = \$70,090
Head of Household - If the amount on the <i>Tax Calculation Schedule</i> , Line 3 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	
Head of Household Examples:			
Line 3 is \$20,000, Line 4 is \$680		Line 3 is \$825,000, Line 4 is \$52,228	
\$20,000 - \$16,000	=	\$4,000	\$825,000 - \$800,000 = \$25,000
\$4,000 x .05	=	\$200	\$25,000 x .0699 = \$1,748
\$480 + \$200	=	\$680	\$50,480 + \$1,748 = \$52,228



Calculate your tax instantly online using the Connecticut 2015 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	
\$14,500	\$18,100	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,100	\$18,600	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$18,600	\$19,100	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,100	\$19,600	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$19,600	\$20,100	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,100	\$20,600	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$20,600	\$21,100	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,100	\$21,600	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$21,600	\$24,200	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$24,200	\$24,700	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$24,700	\$25,200	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$25,200	\$25,700	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$25,700	\$30,200	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$30,200	\$30,700	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$30,700	\$31,200	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$31,200	\$31,700	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$31,700	\$32,200	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$32,200	\$58,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$58,000	\$58,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$58,500	\$59,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$59,000	\$59,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$59,500	\$60,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$60,000	\$60,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$60,500	\$61,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$61,000	\$61,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$61,500	\$62,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$62,000	\$62,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$62,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

* Form CT-1040NR/PY filers must use income from Connecticut sources if it exceeds Connecticut adjusted gross income.