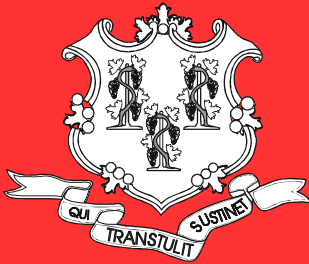


2001

FORM CT-1040EZ and TELEFILE

This booklet contains:

- Telefile Tax Return
- Telefile Instructions
- Telefile Payment Voucher
- Form CT-1040EZ
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation Schedule



Connecticut Income Tax Return

Form CT-1040EZ and Telefile

Choose your fastest and easiest filing method, see Page T2.

TELEFILE



Benefits of Telefiling:

- Refunds issued in 4 days
- Confidential filing 24 hours a day
- No calculations necessary
- Immediate proof of filing
- Optional direct deposit of refund
- Optional direct payment of tax

Additional tax information is available on our Web site: www.drs.state.ct.us

TELEFILING STARTS JANUARY 16, 2002, AND ENDS MIDNIGHT APRIL 15, 2002



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
GENE GAVIN, COMMISSIONER

Dear Customer:

You have received the Connecticut Tax Return combination booklet, with both a Connecticut Telefile Return and an EZ Tax Return. Filing by telephone is the fastest and simplest method you can use and, if you are due a refund, it will be issued to you in four days. It takes only minutes and you're finished!

Telefile not only saves you time, but also costs us less to get your refund to you. Let us deposit your refund directly into your checking or savings account and save a trip to the bank. If you owe tax, you have two electronic options to pay your tax due. You may authorize us to withdraw from your bank the amount of tax due at a date you choose (up to April 15, 2002), or use your credit card to receive any rewards that it offers. If you choose not to Telefile, use the paper EZ Tax Return.

DRS Taxpayer Services personnel can answer questions by phone, letter, or e-mail. Our Web site is available 24-hours a day, 7-days a week. Preview and download Connecticut tax forms, publications, and other information.

Our goal is to provide you with excellent customer service and user-friendly tax administration. I welcome your comments and ideas on how we can improve the way we do business. Please phone, write, or e-mail me through our Web site.

Sincerely,

Gene Gavin
Commissioner of Revenue Services

Electronic Filing Options

Electronic filing is a fast, easy, accurate, and confidential way to file your Connecticut income tax return. You can file your Connecticut income tax return electronically, 24-hours a day, 7-days a week, using any of the following electronic filing options:

Telefile – Use your telephone to file your Connecticut income tax return by calling: **860-692-9787**.

WebFile – Use your computer to file your Connecticut income tax return over the internet by accessing the Department of Revenue Services (DRS) Web site at: **www.drs.state.ct.us**



e-file – File your federal and state income tax returns at the same time through an approved tax preparer, or an approved commercial tax filing Web site, or software product. Visit the IRS Web site at: **www.irs.gov/prod/elec_sv/ero/indiv.html** to find an approved tax preparer near you.

Am I Eligible to Telefile?

You **ARE** eligible to Telefile your 2001 Connecticut income tax return if **all** of the following are true:

- | | |
|---|--|
| <input type="checkbox"/> You (and your spouse, if filing a joint return) were a Connecticut resident for the entire 2001 taxable year; | <input type="checkbox"/> You did not report federally taxable Social Security Benefits; |
| <input type="checkbox"/> You filed a 2000 Connecticut income tax return; | <input type="checkbox"/> You did not make estimated Connecticut income tax payments or did not have an overpayment applied to the 2001 taxable year; |
| <input type="checkbox"/> Your name and address has not changed. If the label on the back of this book is not correct, or if your name or address has changed, contact the DRS Registration Unit one day prior to Telefiling at: 860-297-4962 (during business hours); | <input type="checkbox"/> You are not filing Form CT-8379, Nonobligated Spouse Claim , with your tax return; |
| <input type="checkbox"/> You have no more than seven W-2 or 1099 forms that show Connecticut income tax withheld; | <input type="checkbox"/> You are not claiming credit for income taxes paid to a qualifying jurisdiction; |
| <input type="checkbox"/> Your filing status is the same as last year; | <input type="checkbox"/> You do not have a federal alternative minimum tax liability; and |
| <input type="checkbox"/> Your federal adjusted gross income is \$350,000 or less; | <input type="checkbox"/> You are not claiming an adjusted net Connecticut minimum tax credit. |
| <input type="checkbox"/> Your only Connecticut modification to federal adjusted gross income is a federally taxable refund of state and local income taxes; | |

If you are not eligible to Telefile, you may qualify for our new WebFile Program. Log on to WebFile through the DRS Web site at: www.drs.state.ct.us. Instructions for filing a paper return begin after Page T8.



Telefile Checklist

- ✓ **Complete your federal income tax return before** beginning your *Connecticut Telefile Tax Return*.
- ✓ **Fill in Items 1 through 10** of the *Connecticut Telefile Tax Return* before you call the Telefile number.
- ✓ **Find your four-digit Personal Identification Number (PIN).** Your PIN is printed on the label located on the back cover of this booklet. If you do not know your PIN, the Telefile system may be able to provide it to you during your phone call. You must enter last year's federal adjusted gross income to access your PIN. See Page T6, Item 2.
- ✓ **Gather all your W-2 and 1099 forms.** Generally, you will receive these forms on or before January 31. Telefile will ask you for the Employer Identification Number and Connecticut income tax withheld as shown on this sample W-2.

- ✓ **Expecting a refund?** Receive it faster by selecting direct deposit in Item 10. Telefile will ask you for the routing number and account number as shown on this sample check.

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

↑ Routing Number ↑ Account Number

- ✓ **Expecting to owe tax?** There are three options available to pay your Connecticut income tax:

1. Use our **direct payment** system to have the amount of tax due automatically withdrawn from your bank account. This option is **only** available during your Telefile call.

2. Pay by **credit card**.  Cards  

Call toll-free: **1-800-2PAY-TAX** (1-800-272-9829);

or

Visit: **www.officialpayments.com**

3. Mail your **check or money order** with the *2001 Connecticut Telefile Payment Voucher*.

Payment is due **on or before April 15, 2002**.

- ✓ **Record the confirmation number** that you receive at the end of your telephone call in Item 19. This number is your official acknowledgment that your Connecticut income tax return has been filed.

- ✓ **Keep your completed Connecticut Telefile Tax Return, W-2 forms, and other tax statements for your records.**

Enter the number from Box b in Item 7, Column B of the Telefile Tax Return.

a Control number		OMB No. 1545-0008	
XX-XXXXXX		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
d Employee's social security number		7 Social security tips	8 Allocated tips
		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name		11 Nonqualified plans	12a
		13 <input type="checkbox"/> Salaried employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> The-Security risk only	12b
f Employee's address and ZIP code		14 Other	12c
			12d
15 State CT	Employer's state ID number	16 State wages, tips, etc.	17 State income tax XXX.00
		18 Local wages, tips, etc.	19 Local income tax
		20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 For State, City, or Local Tax Department 2001 Department of the Treasury - Internal Revenue Service

Box 15 - Must show CT to be claimed as Connecticut Withholding.

Enter the amount from Box 17 (in whole dollars) in Item 7, Column C of the Connecticut Telefile Tax Return.

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

Do not mail the return to the Department of Revenue Services.

Individual Use Tax Schedule

Complete this schedule if you have a Connecticut individual use tax liability. You owe use tax if you purchased taxable goods or services during the taxable year and did not pay Connecticut sales tax on the purchases. *Individual items* with the purchase price of \$300 or more must be listed separately below. Although you do not need to list separately any individual item with a purchase price of less than \$300, such items are subject to tax and the total of the purchase prices of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. You must enter "0" in Item 9 if no Connecticut use tax is due.

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
DATE OF PURCHASE	DESCRIPTION OF GOODS OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CT TAX DUE (.06 X Column D)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Col. E - Col. F, but not less than zero)
A. TOTAL OF INDIVIDUAL PURCHASES UNDER \$300 NOT LISTED ABOVE						
Total Individual Use Tax: Add amounts in Column G. Enter here and in Item 9 of the <i>Connecticut Telefile Tax Return</i> . See Informational Publication 2000(21) , Q & A on the <i>Connecticut Individual Use Tax</i> , for more information.						

Completing the Connecticut Telefile Tax Return

1A. Social Security Number: Enter your Social Security Number.

1B. Spouse's Social Security Number: For a married filing joint return, enter your spouse's Social Security Number.

2. Personal Identification Number (PIN): Enter the four-digit PIN that has been assigned to you by DRS. Your PIN is printed on the name and address label on the back cover of this booklet.

If you do not know your PIN, you may be able to access it during your telephone call by pressing the star (*) key when prompted for your PIN. You must meet the eligibility criteria on Page T2 and be able to provide your **2000** federal adjusted gross income (from **Form CT-1040EZ** or **Form CT-1040**, Line 1, or *Connecticut Telefile Tax Return*, Item 4).

3. Filing Status: Check the **same** filing status box that you checked on your 2001 federal income tax return (*Single, Married Filing Joint Return, Married Filing Separate Return, or Head of Household*).

4. Federal Adjusted Gross Income (AGI): Enter your federal AGI from your 2001 federal income tax return. This is the amount reported on **federal Form 1040EZ**, Line 4; **federal Form 1040A**, Line 19; **federal Form 1040**, Line 33; or **federal TeleFile Tax Record**, Line I.

5. Refunds of State and Local Income Taxes: Enter the amount of taxable refunds of state and local income taxes that you **reported on Line 10** of your **2001 federal Form 1040**. If Line 10 of your **federal Form 1040** is blank, or if you filed **federal Form 1040A**, **federal Form 1040EZ**, or telefiled your federal return, enter **"0."**

6. Number of W-2 and 1099 Forms: Enter the total number of W-2s and 1099s that you received for the 2001 taxable year that show **Connecticut income tax withheld**. (Include your spouse's W-2s and 1099s if you are filing a joint return.)

IMPORTANT: You may **not** Telefile this return if you received **more than seven** W-2 or 1099 forms that show Connecticut income tax withheld.

7. W-2 and 1099 Information: Verify that **Box 15** of each W-2 is **Connecticut income tax withheld**. See sample W-2 on Page T3.

Column B: Enter from each W-2 form the nine-digit Employer Identification Number located in **Box b**. For each 1099, enter the payer's nine-digit Federal Identification Number.

For unemployment compensation, this number is located directly below the address for the Department of Labor. If the number is unclear or missing, contact your employer or payer.

Column C: Enter the income tax withheld for the State of Connecticut as shown on **each** W-2, W-2G, or 1099 form (from Form W-2, **Box 17**; Form W-2G, **Box 14**; Form 1099-R, **Box 10**; Form 1099-MISC, **Box 16**; or Form UC-1099G, **Box 5**).

8. Property Tax Paid:

Auto 1 - Enter the **total** amount of property tax due and paid during 2001 to a Connecticut municipality on your motor vehicle.

Auto 2 - If your filing status is *Married Filing Joint Return*, enter the **total** amount of property tax due and paid during 2001 to a Connecticut municipality on your second motor vehicle, if any.

Primary Residence - Enter the **total** amount of property tax due and paid during 2001 to a Connecticut municipality on your primary residence.

You may take credit against your 2001 Connecticut income tax liability for property tax payments that you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2001 qualify for this credit. This includes any installment payments that you made during 2001 that were due in 2001 and any installments that you prepaid during 2001 that were due in 2002. Supplemental property tax bills that were due during 2001 or 2002 also qualify if paid during 2001. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit. The maximum credit allowed is **\$500** per return, regardless of your filing status. If you paid more than \$100 in property tax, your credit may be limited. A husband and wife who file a joint Connecticut Income Tax Return may consider property tax bills for which the husband or wife, or both, are liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2001 (either by the leasing company or by you). Refer to your January 2002 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit.

The Telefile system will automatically calculate your allowable credit. See **Informational Publication 2001(25), Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision.**

9. Individual Use Tax: If you purchased taxable goods or services during 2001 and did not pay Connecticut sales tax, complete the *Individual Use Tax Schedule* on Page T6. Generally, this is for purchases made or shipped from outside of Connecticut. Enter the total individual use tax due in Item 9. **If none, enter "0."** See **Informational Publication 2000(21), Q&A on the Connecticut Individual Use Tax.**

10. Direct Deposit or Direct Payment: You can elect to have your refund directly deposited or your tax due automatically withdrawn from your checking or savings account.

Expecting a refund? By completing Items 10A, 10B, and 10C, you can have your refund directly deposited into your checking or savings account.

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

Expecting to owe tax? By completing Items 10A, 10B, 10C, and 10D, you can have the funds automatically withdrawn from your checking or savings account. See *To Pay by Direct Payment*, below. Before calling Telefile, check with your financial institution to make sure that an automatic withdrawal is allowed and to verify the correct routing and account numbers.

Enter your nine-digit bank routing number and your bank account number in Items 10B and 10C. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric. See sample check on Page T3.

The Telefile system will provide you with the amounts to enter in Items 11 through 17.

11. Property Tax Credit: This is the amount of credit you are allowed for property taxes that you paid during 2001 on your motor vehicle or primary residence, or both.

12. Total 2001 Connecticut Tax: This is your total Connecticut tax liability which includes individual use tax and property tax credit, if applicable.

13. Total Connecticut Income Tax Withheld: This is the total Connecticut income tax withheld as shown on your W-2, W-2G, and 1099 forms.

14. Tax Due: This is the amount of tax you owe. Pay the amount in full with your return. If the amount you owe is more than \$500, you may be subject to interest on the underpayment of estimated income tax.

You have until April 15, 2002, to pay by direct payment, credit card, check, or money order. The *2001 Connecticut Telefile Payment Voucher* must accompany all payments that are sent by mail.

To Pay by Direct Payment: Complete Items 10A, 10B, 10C, and 10D. By completing Item 10D, you can request to have the tax you owe withdrawn at a future date, but no later than April 15, 2002. **Direct Payments are only accepted during your Telefile call.**

To Pay by Credit Card:



- Call Official Payments Corporation toll-free at: **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions;

or

- Visit: **www.officialpayments.com** Select *Payment Center*.

You will be asked to enter your ZIP code. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. You will be informed of the amount of the convenience fee and you may elect to cancel the transaction. At the completion of the transaction, you will be given a confirmation number for your records.

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

To Pay by Mail: Make your check or money order payable to "**Commissioner of Revenue Services.**" Write your Social Security Number(s) and "**2001 Telefile**" on the front of your check or money order. Mail the *2001 Connecticut Telefile Payment Voucher* along with your payment to:

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

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

15. Overpayment of Tax: If you have an overpayment in Item 15, the Telefile system will ask if you would like to contribute all or a portion of the overpayment to one or more of the five designated funds. You may not know if you have overpaid your taxes until you make your Telefile call. If you wish to make a contribution, you should be prepared to identify the fund(s) and the amount of your contribution(s).

16. Total Contributions: If you make contributions, the Telefile system will total the amount of contributions made to the five designated funds.

17. Refund: This is the amount of your refund. You may choose to have this amount deposited directly into your bank account or have a check mailed to you.

18. PIN Signature: After the Telefile system tells you the amount of your refund or how much tax you owe, the Telefile system will prompt you to "sign" your return by entering the same PIN that you entered in Item 2. This will become the legal signature for your return.

IMPORTANT: If you file a joint return, you **must** review the information you entered with your spouse because the PIN serves as the legal signature for both of you. You and your spouse are jointly and severally responsible for paying the full amount of tax, interest, and penalties on your joint return.

19. Confirmation Number: You must stay on the line for your eight-digit confirmation number. After the PIN signature, the Telefile system will provide you with a confirmation number. Write this number in Item 19. Once you have this confirmation number, your tax return is filed.

IMPORTANT: If you have a change or correction to your Connecticut income tax liability after you receive your confirmation number, you must complete **Form CT-1040X, Amended Connecticut Income Tax Return and Instructions.** See *Amended Returns* on Page 14.

Keep your Telefile Tax Return, W-2s, and other tax statements for your records.

CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Call **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere), press "1" to be connected to "Income Tax Information Menu," then press "2" to select "Recorded Income Tax Information." Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

GENERAL INCOME TAX INFORMATION

- | | | | |
|-----|--|-----|---|
| 101 | Important income tax changes for 2001 | 107 | Amending a Connecticut return |
| 102 | How to choose the correct form and filing method | 108 | Getting a copy of a previously filed return |
| 103 | Where to get forms and assistance | 109 | Offsets of state income tax refunds |
| 104 | Requesting a filing extension | 110 | Deducting Connecticut income tax when completing your federal income tax return |
| 105 | Filing a decedent's return | | |
| 106 | Filing an error-free return | | |

INCOME TAX FILING REQUIREMENTS, RESIDENCY, AND FILING STATUS

- | | | | |
|-----|--|-----|--|
| 201 | Who must file a Connecticut return? | 205 | Members of the armed forces |
| 202 | What is gross income? | 206 | Student's filing requirements |
| 203 | Who is a resident, nonresident, or part-year resident? | 207 | Dependent children's filing requirements |
| 204 | What is Connecticut source income of a nonresident? | 208 | What is your filing status? |
| | | 209 | Title 19 recipients |

INDIVIDUAL USE TAX, GIFT TAX, AND OTHER INCOME TAX RETURNS

- | | | | |
|-----|---|-----|--|
| 301 | Individual use tax | 305 | Partnership income tax return |
| 302 | Gift tax | 306 | Group return for shareholders, partners, and beneficiaries |
| 303 | Income tax on trusts and estates | | |
| 304 | S corporation information and composite income tax return | | |

COMPLETING FORM CT-1040 OR FORM CT-1040NR/PY

- | | | | |
|-----|---|-----|--|
| 401 | Tax status of United States government obligations | 406 | Modifications to federal adjusted gross income |
| 402 | Tax status of state or local obligations | 407 | Connecticut alternative minimum tax |
| 403 | Residents and part-year residents who paid income tax to another jurisdiction | 408 | Property tax credit |
| 404 | Deferred compensation | 409 | Questions about a state tax refund or the federal advance payments |
| 405 | Pension income, Social Security benefits, and Individual Retirement Accounts | | |

ESTIMATED INCOME TAX REQUIREMENTS

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|-----|---|-----|---------------------------|
| 501 | Who must estimate? | 505 | Annualization of income |
| 502 | Withholding instead of making estimates | 506 | Interest on underpayments |
| 503 | Estimated income tax form | 507 | Farmers and fishermen |
| 504 | When to file and how much to pay | | |

QUESTIONS ON TELEFILING AND WEBFILING

- | | | | |
|-----|--|-----|---|
| 601 | Who is eligible to Telefile? | 604 | WebFiling - <i>New for 2001</i> |
| 602 | Tips for successful Telefiling | 605 | What if I make a mistake while WebFiling? |
| 603 | What if I make a mistake while Telefiling? | | |

Extended Telephone Hours for the 2002 Filing Season (Option "0"):

Monday, **January 28** (until 7 p.m.)
Thursday, **January 31** (until 7 p.m.)
Monday, **February 11** (until 7 p.m.)
Tuesday, **February 19** (until 7 p.m.)

2002 Extended Telephone Personal Assistance and Walk-in Hours:

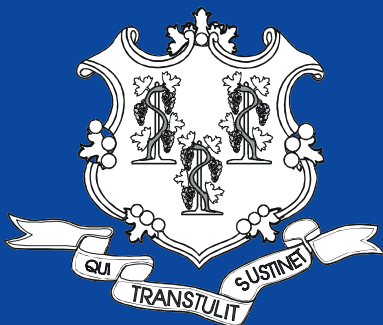
(25 Sigourney Street, Hartford Only)
Saturday, **April 13** (8:30 a.m. - 12:00 p.m.)
Monday, **April 15** (until 8 p.m.)

2001 FORM CT-1040 EZ

Connecticut Resident EZ Income Tax Return

This section contains:

- Form CT-1040EZ
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation Schedule



If you are not eligible to Telefile or do not wish to Telefile, you have two other options to electronically file your Connecticut Income Tax Return.

See Electronic Filing Options on Page 4.

Additional tax information is available on our Web site: www.drs.state.ct.us

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

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SOME IMPORTANT CHANGES

- The exemptions and credits used in calculating the tax for individuals whose filing status is Single are increased at certain thresholds of Connecticut adjusted gross income. The increased exemptions and credits will result in lowering the amount of tax due and are reflected in the *Tax Tables* on Page 17.
- The Connecticut adjusted gross income thresholds used to calculate the property tax credit limitation for individuals whose filing status is Single are increased. See *Property Tax Credit Limitation Worksheet*, on the inside back cover of this booklet.
- For taxable years beginning on or after January 1, 2001, you may check a box to authorize the Department of Revenue Services (DRS) to contact another person whom you have chosen (such as a friend, family member, tax preparer, or any other person), to correct return-processing problems. You must enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to allow the paid preparer who signed the return to discuss it with DRS, you should enter "Preparer" in the space for the designee's name. See *Third Party Designee*, on Page 9.
- Effective October 1, 2001, the Commissioner of Revenue Services may withhold the payment of any income tax refund to any person who is due a refund and who is in default of a student loan made or guaranteed by the Connecticut Student Loan Foundation.
- For taxable years beginning on or after January 1, 2001, any interest earned on funds deposited in a Connecticut individual development account, to the extent includable in federal adjusted gross income, shall be subtracted in computing Connecticut adjusted gross income. Individual development accounts are matched savings accounts that enable low income families to build assets and achieve economic well-being. The funds must be used to pay for the costs of education or job training; the purchase of a new home as a primary residence; the participation in or development of a new or existing entrepreneurial activity; the purchase of an automobile for the purpose of obtaining or maintaining employment; or the making of a lease deposit on a primary residence. For more information about Connecticut individual development accounts, contact the Connecticut Department of Labor at: 860-263-6794.
- For taxable years beginning on or after January 1, 2001, a resident individual who has winnings from a wager placed in a lottery conducted by a qualifying jurisdiction (a State of the United States, a political subdivision of such a State, or the District of Columbia) and who is required to pay income tax to the qualifying jurisdiction on the lottery winnings, may claim a credit against his or her Connecticut income tax for income tax paid to the qualifying jurisdiction if the proceeds from the wager exceed \$5,000. If the proceeds from a wager placed in a lottery conducted by a qualifying jurisdiction do not exceed \$5,000, or if the proceeds are other than from a lottery conducted by a qualifying jurisdiction, the resident individual is not eligible to claim a credit against his or her Connecticut income tax for income tax paid to a qualifying jurisdiction on gambling winnings. See the instructions to **Form CT-1040, Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions**.
- DRS is now authorized to disclose, to the news media or on the DRS Web site, a list of the name and municipality of residence of persons entitled to tax refunds for purposes of notifying those persons when DRS, after reasonable effort and lapse of time, has been unable to locate them. If you move after filing your Connecticut income tax return, please contact DRS at: 860-297-4962 (during business hours) to provide your new address, especially if you anticipate being issued a refund check by DRS. Providing your new address helps DRS to get your refund check to you promptly and keeps your name off the above-mentioned list.
- DRS is offering a new electronic filing option for taxpayers to file their Connecticut income tax return (see *May I WebFile My Connecticut Income Tax Return?* on Page 6). The new WebFile Program offers a fast, easy, accurate, and confidential way to file your Connecticut income tax return. Log on to WebFile by visiting the DRS Web site at: **www.drs.state.ct.us**

DRS CUSTOMER SERVICE

Tax Assistance

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

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

Personal telephone assistance is available Monday through Friday, 8:00 a.m. to 5:00 p.m. Extended hours are offered January

through April. Automated information may answer your questions anytime. Call Conn-Tax, the DRS information line or visit the DRS Web site for details.

Forms and Publications

Download and print Connecticut tax forms and publications seven days a week from the DRS Web site at: **www.drs.state.ct.us** Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet, and at most public libraries, town halls, banks, and post offices during the tax filing season. DRS also offers a fill-in **Form CT-1040EZ** for you to complete on the computer. Pop-up boxes will assist you in completing an error-free return. When you have finished, just print it, sign it, and mail it to DRS.

FILING INFORMATION

Important Reminders

- Be sure that you have received all your federal Forms W-2, W-2G, and 1099 before filing your Connecticut income tax return. Generally, you will receive these forms on or before January 31. If you receive an additional federal Form W-2, W-2G, or 1099 after filing your Connecticut income tax return you may be required to file **Form CT-1040X**. See *Amended Returns* on Page 14.
- File the correct form. Most taxpayers qualify to electronically file their Connecticut income tax return or file **Form CT-1040EZ**, *Connecticut Resident EZ Income Tax Return*. (See *May I WebFile My Connecticut Income Tax Return?* and *May I File Form CT-1040EZ?* on Page 6.)
- Use the preprinted peel-off label. The preprinted label **does not** include your Social Security Number(s). Therefore, you **must** enter your Social Security Number and the Social Security Number for your spouse (if filing a joint return), in the spaces next to your name(s) on the return.

If you did not receive a tax return package with a label, enter your name(s) and mailing address in the spaces provided at the top of your return.
- Check the correct filing status on your return.
- Attach a legible “state copy” of each federal Form W-2 (Wages), W-2G (Winnings), 1099-R (Pensions), and any other forms showing Connecticut income tax withheld to your Connecticut return.
- Sign your return. If you and your spouse are filing jointly, both of you must sign.
- Have your paid preparer sign the return.
- Be sure that both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- Use the correct DRS mailing label on the envelope when filing your return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Electronic Filing Options

Electronic filing is a fast, easy, accurate, and confidential way to file your Connecticut income tax return. You can file your Connecticut income tax return electronically 24 hours a day, seven days a week, using any of the following electronic filing options:

- Telefile** – Use your telephone to file your Connecticut income tax return by calling: **860-692-9787**
- WebFile** – Use your computer to file your Connecticut income tax return over the internet by accessing the DRS Web site at: **www.drs.state.ct.us**
- e-file** – File your federal and state income tax returns at the same time through an approved tax preparer, or an approved commercial tax filing Web site, or software product. Visit the IRS Web site at: **www.irs.gov/prod/elec_svs/ero/indiv.html** to find an approved tax preparer near you.

Who Must File a Connecticut Return

You must file a Connecticut income tax return if you were a resident for the entire year **and** any of the following is true for the 2001 taxable year:

- You had Connecticut income taxes withheld;
- You made estimated tax payments to Connecticut;

- You meet the *Gross Income Test* (see below); **or**
- You had a federal alternative minimum tax liability.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2001 taxable year exceeds:

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

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

Gross income includes, but is not limited to:

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

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

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

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

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

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

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

The following terms are used in this section:

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location

and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

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

You are a **resident** for the 2001 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2001 taxable year; **or**
- You maintained a permanent place of abode in Connecticut **and** spent a total of more than 183 days in Connecticut during the 2001 taxable year, **and** you are not a part-year resident.

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

If you are a resident and you meet the requirements for *Who Must File a Connecticut Return* for the 2001 taxable year, you must file **Form CT-1040EZ** or **Form CT-1040**.

You are a **part-year resident** for the 2001 taxable year if:

You changed your permanent legal residence by moving into or out of Connecticut during the 2001 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for *Who Must File Form CT-1040NR/PY?* for the 2001 taxable year, you must file **Form CT-1040NR/PY**. See *Who Must File Form CT-1040NR/PY?* and *Am I a Resident, Part-Year Resident, or Nonresident?* in the instruction booklet for **Form CT-1040NR/PY**.

You are a **nonresident** for the 2001 taxable year if:

You are neither a resident nor a part-year resident for the 2001 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY?* for the 2001 taxable year, you must file **Form CT-1040NR/PY**.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Special Rules for Married Individuals* on Page 7.

IMPORTANT: You may be treated as a nonresident for 2001 even if your domicile was Connecticut if you meet **all** of the conditions in Group A or Group B:

Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2001 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2001 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 2001 taxable year.

Group B

1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; **and**
3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in

Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. See the calculation below:

$\frac{\text{Number of days in the nonresident portion}}{548} \times 90 = \text{Maximum days allowed in Connecticut}$

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

Military personnel stationed in Connecticut but domiciled in another state are considered nonresidents.

Military Personnel Filing Requirements

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Am I a Resident, Part-Year Resident, or Nonresident?* on Page 4.

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

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

If Lisa had no other income . . .

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

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

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

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Am I a Resident, Part-Year Resident, or Nonresident?* on Page 4.

See **Informational Publication 2001(24)**, *Connecticut Income Tax Information for Military Personnel and Veterans*.

Combat Zone

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

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

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

May I WebFile My Connecticut Income Tax Return?

Most Connecticut residents may use the fast, easy **WebFile Program** to file their Connecticut income tax return. You may **WebFile** your Connecticut income tax return if all of the following are true:

- You were a Connecticut resident for the entire year or consent to be treated as a resident for the entire year;
- You filed a 2000 Connecticut income tax return;
- Your filing status is the same as last year;
- You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld; **and**
- You have no more than two states for which you are claiming a credit for income taxes paid to a qualifying jurisdiction.

May I File Form CT-1040EZ?

Most residents may file this short, simple **Form CT-1040EZ**. You may file **Form CT-1040EZ** if **all** of the following are true:

- You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
- You did **not** report federally taxable Social Security benefits for the 2001 taxable year;
- You had no modifications to federal adjusted gross income for Connecticut income tax purposes, **or** your only modification is a federally taxable refund of state and local income taxes. See *Modifications to Federal Adjusted Gross Income* below;
- You are not claiming credit for income taxes paid to another jurisdiction;
- You do not have a federal alternative minimum tax liability;
- You are not claiming an adjusted net Connecticut minimum tax credit; **and**
- You did not report treaty income on your federal income tax return.

If **any** of the above statements are **not** true, you must file **Form CT-1040** or **Form CT-1040NR/PY**.

If you are filing your return after the due date, and you want to pay penalty and interest with your return, you **must** file **Form CT-1040**. However, if you file **Form CT-1040EZ**, DRS will bill you for outstanding penalty and interest.

If you are a resident and your spouse is a part-year resident or nonresident and you file a joint federal income tax return, you may not be eligible to file a joint **Form CT-1040EZ**. See *Special Rules for Married Individuals*, on Page 7.

What is Connecticut Adjusted Gross Income?

For the purpose of completing **Form CT-1040EZ**, Connecticut adjusted gross income is your federal adjusted gross income as reported on Line 33 of your federal Form 1040, Line 19 of your federal Form 1040A, Line 4 of your federal Form 1040EZ, or Line I of your federal TeleFile Tax Record, minus any taxable refund of state and local income taxes reported on Line 10 of your federal Form 1040.

Modifications to Federal Adjusted Gross Income

If you have any of the following modifications, you **must** file **Form CT-1040**:

Additions

- Interest on state and local government obligations other than Connecticut;
- Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut;
- Shareholder’s pro rata share of certain S corporations’ nonseparately computed loss;
- Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income;
- Beneficiary’s share of Connecticut fiduciary adjustment;
- Loss on sale of Connecticut state and local government bonds;
- Treaty income for nonresident aliens reported on federal Form 1040NR-EZ or Form 1040NR; or
- Loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe, where the loss or deduction is derived from or connected with Indian country of such tribe. See **Informational Publication 99(29)**, *Connecticut Income Tax Obligations of Enrolled Members of The Mashantucket Pequot Tribe*.

Subtractions

- Social Security benefit adjustment;
- Interest on United States government obligations;
- Exempt dividends from certain qualifying mutual funds derived from United States government obligations;
- Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities;
- Shareholder’s pro rata share of certain S corporations’ nonseparately computed income;
- Beneficiary’s share of Connecticut fiduciary adjustment;
- Gain on sale of Connecticut state and local government bonds;
- Distributions to a designated beneficiary from the Connecticut Higher Education Trust Fund (CHET);
- Interest earned on funds deposited in a Connecticut individual development account, to the extent included in federal adjusted gross income; or
- Income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country, of such tribe where the income or gain is derived from or connected with Indian country of such tribe. See **Informational Publication 99(29)**, *Connecticut Income Tax Obligations of Enrolled Members of The Mashantucket Pequot Tribe*.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes that you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to “2001” are references to your taxable year beginning during 2001.

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

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

When to File

Your Connecticut income tax return is due on or before April 15, 2002. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

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

Airborne Express (Airborne) <ul style="list-style-type: none">• Overnight Air Express Service• Next Afternoon Service• Second Day Service	DHL Worldwide Express (DHL) <ul style="list-style-type: none">• DHL "Same Day" Service• DHL USA Overnight
Federal Express (FedEx) <ul style="list-style-type: none">• FedEx Priority Overnight• FedEx Standard Overnight• FedEx 2Day	United Parcel Service (UPS) <ul style="list-style-type: none">• UPS Next Day Air• UPS Next Day Air Saver• UPS 2nd Day Air• UPS 2nd Day Air A.M.• UPS Worldwide Express Plus• UPS Worldwide Express

This list is subject to change. See **Special Notice 99(14)**, *Designated Private Delivery Services*, and **Announcement 2001(9)**, *Designated Private Delivery Services and Designated Types of Service*.

If **Form CT-1040EZ** is filed late, or all the tax due is not paid with the return, see *Interest and Penalties* on Page 16 to determine if interest and penalty apply.

Extension Requests

You may be eligible for a six-month extension of time to file your return if you file **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, and pay all the tax you expect to owe on or before the due date. See *Extension of Time to File*, on Page 13.

You may be eligible for a six-month extension of time to pay the tax due if you file **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, and show that paying the tax by the due date will cause undue hardship. See *Extension of Time to Pay*, on Page 13.

Where to File

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

**Department of Revenue Services
PO Box 150420
Hartford CT 06115-0420**

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

**Department of Revenue Services
PO Box 150440
Hartford CT 06115-0440**

Completing Form CT-1040EZ

Complete Your Federal Return

Before you begin, gather all your records, including your federal W-2s (Wages), W-2Gs (Winnings), 1099-Rs (Pensions), and other 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return.

Complete Your Connecticut Return

Remove the income tax forms from this booklet. One copy is for you to file with DRS. The other copy is for your records.

Proceed item by item, reading the instructions for each line item before you enter any amount. Then copy all information carefully onto the form you intend to file.

Name and Address

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

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

Social Security Number

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

Filing Status

Check the appropriate box to indicate your filing status. Generally, your filing status must match your federal income tax filing status for this year. If you are not certain of your filing status for 2001, consult the information in your federal income tax booklet or call the IRS at: 1-800-829-1040.

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

Special Rules for Married Individuals

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

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

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

When one spouse is a **nonresident alien** and the other is a **citizen** or **resident** of the United States, **each** spouse who is required to file a

Connecticut income tax return **must** file as *married filing separately* unless:

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

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

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

Rounding Off to Whole Dollars

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

Example: \$1.29 becomes \$1.00 and \$3.50 becomes \$4.00.

You may round off the amount of tax due as stated in the 2001 Tax Tables or as calculated using the Tax Calculation Schedule.

CAUTION: Rounding off to whole dollars may affect the amounts of your personal exemption and your personal tax credit.

Line Instructions

Line 1 - Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2001 federal income tax return. This is the amount reported on Line 33 of federal Form 1040, Line 19 of federal Form 1040A, Line 4 of federal Form 1040EZ, or Line I of federal TeleFile Tax Record.

Line 2 - Refunds of State and Local Income Taxes

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

Line 3 - Connecticut Adjusted Gross Income

Subtract Line 2 from Line 1 and enter the result on Line 3. This is your Connecticut adjusted gross income.

Line 4 - Income Tax

If the amount on Line 3 is: \$12,000 or less for married filing separate individuals; \$12,500 or less for single individuals; \$19,000 or less for head of household individuals; or \$24,000 or less for married filing joint individuals, enter "0" on Line 4 and Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods:

Tax Tables - If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 17 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 4.

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

Line 5 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

If the amount on Line 4 is zero, skip Line 5 and go to Line 6. Otherwise, you **must** complete *Schedule 2 EZ* on the back of **Form CT-1040EZ** to be allowed this credit. Enter the amount from Line 26 on Line 5. Be certain to include all of the requested information or your credit may be denied. See *Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, on Page 10.

The credit is limited to the lesser of \$500 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is \$500 per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut adjusted gross income. See *Property Tax Credit Limitation Worksheet*, on the inside back cover of this booklet. **This credit may be used to offset your 2001 income tax only. You may not carry this credit forward and it is not refundable.**

Line 6 - Connecticut Income Tax

Subtract Line 5 from Line 4. Enter the result on Line 6. If less than zero, enter "0."

Line 7 - Individual Use Tax

Complete *Schedule 1 EZ* on the back of **Form CT-1040EZ**. See *Schedule 1 EZ - Individual Use Tax*, on Page 10. Enter on Line 7 the total use tax due as reported on *Schedule 1 EZ*, Line 18. You **must** enter "0" if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

Line 8 - Total Tax

Add Line 6 and Line 7. Enter the total on Line 8.

Line 9 - Connecticut Tax Withheld

Enter the total income tax withheld for the State of Connecticut as indicated on your copies of W-2, W-2G, and 1099 forms. Include amounts withheld for the State of Connecticut shown on Form W-2, Box 17; Form W-2G, Box 14; Form 1099-R, Box 10; Form 1099-MISC, Box 16; and Form UC-1099G, Box 5. If you received a 2001 Form 1099 showing Connecticut income tax withheld on other income you received, such as unemployment compensation, include the amount withheld in the total on Line 9. **Do not** include tax withheld for other states or for the IRS.

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

If the amount on Line 9 does not equal the amounts of Connecticut withholding as reported on the forms that you attached to your return, the processing of your **Form CT-1040EZ** will be delayed.

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

Line 10 - All 2001 Estimated Tax Payments

Enter on Line 10 the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2001 estimated payments made in 2002. **Do not** include any refunds received.

Line 11 - Payments Made With Form CT-1040 EXT

If you filed **Form CT-1040 EXT**, *Application for Extension of Time to File*, enter on Line 11 the amount you paid with that form.

Line 12 - Total Payments

Add Lines 9, 10, and 11. Enter the total on Line 12. This represents the total of all Connecticut tax payments made.

Line 13 - Amount Overpaid

If Line 12 is greater than Line 8, subtract Line 8 from Line 12 and enter the result on Line 13. This is the amount of your overpayment. To properly allocate your overpayment, go to Lines 14, 15, and 16. If Line 12 is less than Line 8, go to Line 17.

Line 14 - Amount of Line 13 You Want Applied To Your 2002 Estimated Tax

Enter the amount of your 2001 overpayment that you want applied to your 2002 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2002, if your return is filed on time or if you filed a timely request for extension and your return is filed within the extension period. Payments received after April 15, 2002, will be applied as of the date of receipt. **Your request to apply this amount to your 2002 estimated income tax is irrevocable.**

Line 15 - Amount of Line 13 You Want To Contribute

You may contribute all or a portion of your refund to one or more of five designated funds. Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total amount on Line 15. **Your contribution is irrevocable.**

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. However, you may also make **direct** contributions by following the instructions on Page 13.

Line 16 - Amount of Line 13 You Want Refunded to You

Subtract the total of Line 14 and Line 15 from Line 13. Enter the result on Line 16. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

IMPORTANT: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 2002 estimated tax, other taxes you may owe DRS, debts to other Connecticut state agencies, federal taxes you may owe the IRS, and the charitable contributions you designate. Any remaining balance will be refunded to you.

Line 17 - Amount You Owe

If Line 8 is greater than Line 12, subtract Line 12 from Line 8, and enter the result on Line 17. This is the total amount of tax you owe. Pay the amount in full with your return. If the amount you owe is more than \$500, you may be subject to interest on the underpayment of estimated income tax. See *Filing Form CT-2210* on Page 16.

To Pay by Credit Card:



If you filed a 2000 Connecticut income tax return, you may pay your 2001 Connecticut income tax due by credit card. A convenience fee will be charged by the credit card service provider. You will be informed of the amount of the convenience fee during the telephone call, and you may elect to cancel the transaction. Check the box on **Form CT-1040EZ**, Line 17 to indicate payment made by credit card, and;

- Call Official Payments Corporation toll-free at: **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter your ZIP code. The fee is 2.5% of your total tax payment. At the end of the call, you will be given a confirmation number for your records; or
- Visit: **www.officialpayments.com** and select Payment Center. You will be asked to enter your ZIP code. The fee is 2.5% of your total tax payment. At the completion of the transaction you will be given a confirmation number for your records.

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

To Pay by Mail:

Make your check or money order payable to the “**Commissioner of Revenue Services.**” Write your Social Security Number(s) and “**2001 Form CT-1040EZ**” on the front of your check or money order in the lower left corner. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.**

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

Third Party Designee

If you wish to authorize DRS to contact your friend, family member, or any other person, to discuss your 2001 tax return, check the “Yes” box in the “Third Party Designee” area of your return. Enter the designee’s name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize DRS to contact the paid preparer who signed your return, enter “Preparer” in the space for the designee’s name. You do not have to provide the other information requested.

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

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

Once DRS completes processing the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2002 tax return. This is April 15, 2003, for most taxpayers.

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

Check Your Return

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

Sign Your Return

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

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

Paid Preparer Signature

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

Attach Your Label

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

Order of Attachments

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

Paper clip your check or money order in payment of the tax due to the front of the income tax form in the appropriate area marked "**Clip check or money order here.**" Be sure to write your Social Security Number and "**2001 Form CT-1040EZ**" on your check or money order.

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

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

Attach other required forms and schedules to the **back** of your return, or as directed on the form.

Filing Your Return

Keep a copy of this return and all attachments for your records. You may need information from it when you file next year's return, make estimated tax payments, or to respond to a question from DRS. Attach to this return any required schedules and forms. Do **not** attach copies of your federal income tax return or federal schedules.

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

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

Schedule 1 EZ – Individual Use Tax

In general, goods or services that are purchased out-of-state and that would have been subject to the Connecticut sales tax if those goods or services had been purchased from a Connecticut retailer, are subject to the Connecticut use tax. Generally, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut, and individuals who have purchased goods at out-of-state locations and have brought those goods back into Connecticut, are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete *Schedule 1 EZ - Individual Use Tax*, on the back of **Form CT-1040EZ**, to calculate your use tax liability.

List separately any individual item with a purchase price of **\$300 or more** and complete Columns A through G. Although you do not need to list separately any individual item with a purchase price of **less than \$300**, such items are subject to tax and the total of the purchase price of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. Enter the total tax for all taxable purchases on *Schedule 1 EZ*, Line 18 and **Form CT-1040EZ**, Line 7.

See **Informational Publication 2000(21)**, *Q&A on the Connecticut Individual Use Tax*.

If you require additional lines, you should create an identical schedule and attach it to the back of your **Form CT-1040EZ**.

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

You must enter "0" on Line 7 of **Form CT-1040EZ** if no Connecticut use tax is due. If you do not make an entry on Line 7, you will not have filed a use tax return.

Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

Connecticut residents **must** complete *Schedule 2 EZ* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2001 to a Connecticut political subdivision on a primary residence and/or privately owned or leased motor vehicle. If you entered zero on **Form CT-1040EZ**, Line 4, **DO NOT** complete this schedule.

See **Informational Publication 2001(25)**, *Q & A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify?

You may take credit against your 2001 Connecticut income tax liability for property tax payments that you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2001 qualify for this credit. This includes any installment payments that you made during 2001 that were due in 2001 and any installments that you prepaid during 2001 that were due in 2002. Supplemental property tax bills that were due during 2001 or 2002 also qualify if paid during 2001. However, the late payment of any property tax bills or the payment of any interest, fees or charges related to the property tax bill do not qualify for the credit.

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

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year; and the property tax became due and was paid during 2001 (either by the leasing company or by you). Refer to your January 2002 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number that you may call to obtain the necessary information. If you do not receive a billing statement in January 2002, contact your leasing company for the appropriate property tax information.

Example 1: Ernie received a property tax bill for a motor vehicle that was listed on his town's October 1, 1999, grand list. The bill was payable in two installments, July 1, 2000, and January 1, 2001. If Ernie paid the January 1, 2001, installment during 2001, he would be eligible to claim it on his 2001 income tax return, but if he prepaid it during 2000, he would not be eligible to take credit for it on his 2001 return, but he may have been eligible to take credit for it on his 2000 return.

Example 2: Isabelle received a property tax bill for a motor vehicle that was listed on her town's October 1, 2000, grand list. The bill was payable in two installments, July 1, 2001, and January 1, 2002. Isabelle is eligible to take credit for both installments on her 2001 income tax return, if she paid both installments during 2001. If Isabelle waited until January 1, 2002, to pay her second installment, she would not be eligible to take credit on her 2001 return for this installment, but she may be eligible to take credit for it on her 2002 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence and/or motor vehicle) is **\$500** per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut adjusted gross income.

This credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on **Form CT-1040EZ**, Line 4. To be allowed this credit, you must complete *Schedule 2 EZ* in its entirety.

Motor Vehicle Credit Restrictions

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

Schedule 2 EZ Line Instructions

Column A - Name of Connecticut Tax Town or District

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

Column B - Description of Property

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

Column C - List or Bill Number

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

Column D - Date(s) Paid

Enter the date that you paid qualifying property tax.

Column E - Amount Paid

Enter the amount of property tax paid.

Line 19 - Primary Residence

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

Line 20 - Auto 1

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

Line 21 - Married Filing Jointly Only - Auto 2

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

Line 24

Enter the **lesser** of Line 22 or Line 23. If \$100 or less, enter this amount on Line 26 and on the front of **Form CT-1040EZ**, Line 5. If greater than \$100, go to Line 25.

Line 25 - Limitation

Enter "0" on Line 25 and go to Line 26 if:

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

Otherwise, you **must** complete the *Property Tax Credit Limitation Worksheet* on the inside back cover of this booklet.

Line 26

Subtract Line 25 from Line 24. Enter here and on the front of **Form CT-1040EZ**, Line 5.

GENERAL INFORMATION

Record Keeping

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

Copies of Returns

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

Refund Information

DRS issues refund checks as quickly as possible. If you have a touch-tone phone, you may check on the status of your refund 24 hours a day by calling **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere). Be ready to provide your Social Security Number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

If you Telefile or electronically file your return, you will be issued your refund in four days. If you send your return by mail, you should allow four weeks before calling to check on the status of your refund. If you do not receive your refund on or before the 90th day after we receive your claim for refund, you may be entitled to interest on your overpayment at the rate of $\frac{2}{3}\%$ for each month or fraction of a month between the 90th day following receipt of your claim for a refund or the date of your return, whichever is later, and the date of notice that your refund is due.

Claiming a Refund for a Deceased Taxpayer

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

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

Offset Against Debts

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

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support or a debt to any Connecticut state agency, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2001 and who made Connecticut income tax payments

(withholding or estimates) for the 2001 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2001; **and**
- An overpayment of tax was made.

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

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

Title 19 Recipients

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

However, if you do not have funds to pay your Connecticut income tax and during 2001:

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

complete **Form CT-19IT, Title 19 Status Release**, and attach it to the **front** of your Connecticut income tax return. By completing this form, you authorize DRS to verify your Title 19 status for 2001 with the Department of Social Services.

Special Information for Nonresident Aliens

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

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

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

Deceased Taxpayers

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

files the return must clearly write “**DECEASED**,” the deceased taxpayer’s name, and the date of death across the top of the return.

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. Write “**Filing as surviving spouse**” in the deceased spouse’s signature block on the return. If both spouses died in 2001, their legal representative must file a final return. The Connecticut and federal filing status must be the same.

Relief From Joint Liability

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

Extension of Time to File

To request an extension of time to file your return, you must file **Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals**, and pay all the tax you expect to owe on or before the due date. If you file this form and have filed federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, your due date will be automatically extended for six months. If you did not file a federal extension request, a six-month extension of time to file will be granted for reasonable cause.

If a taxpayer is unable to request an extension because of illness, absence, or other good cause, any person standing in a close personal or business relationship to the taxpayer (including an attorney, accountant, or enrolled agent) may file the request on the taxpayer’s behalf. This person is considered a duly authorized agent for this purpose.

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties*, on Page 16 if you do not pay all the tax due with your request for extension.

You may pay your expected 2001 Connecticut income tax due by credit card. See **Form CT-1040 EXT**, included in this booklet.

United States Citizens Living Abroad

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

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

Extension of Time to Pay

You may request a six-month extension of time to pay the tax by filing **Form CT-1127, Application for Extension of Time for Payment of Income Tax**, on or before the due date of the original return.

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

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

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest that you would otherwise owe. Write your Social Security Number and “**2001 Form CT-1040EZ**” on your check or money order. Mail payments to:

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

Designated Contributions

AIDS RESEARCH EDUCATION FUND	ORGAN TRANSPLANT FUND	ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND	BREAST CANCER RESEARCH AND EDUCATION FUND	SAFETY NET SERVICES FUND
This fund assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The fund is administered by the Connecticut Department of Public Health.	This fund assists Connecticut residents in paying all or part of any costs associated with a medically required organ transplant. The fund is administered by the Connecticut Department of Social Services.	This fund helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats. The fund is administered by the Connecticut Department of Environmental Protection.	This fund assists research, education, and community service programs related to breast cancer. The fund is administered by the Connecticut Department of Public Health.	This fund protects the children of families who are no longer eligible to receive public assistance benefits. The fund is administered by the Connecticut Department of Social Services.
To contribute directly send to: AIDS Division, Department of Public Health MS#11APV PO Box 340308 Hartford CT 06134-0308 Make check payable to: “ Treasurer, State of Connecticut/AIDS Fund ”	To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: “ Commissioner of Social Services/Organ Transplant Fund ”	To contribute directly send to: Department of Environmental Protection-Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-5127 Make check payable to: “ DEP-Endangered Species/ Wildlife Fund ”	To contribute directly send to: Department of Public Health Breast and Cervical Cancer Early Detection Program MS#11HLS PO Box 340308 Hartford CT 06134-0308 Make check payable to: “ Treasurer, State of Connecticut/ Breast Cancer Fund ”	To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: “ Commissioner of Social Services/Safety Net Fund ”

Amended Returns

Use **Form CT-1040X**, *Amended Connecticut Income Tax Return*, to amend a previously filed Connecticut income tax return. If **Form CT-1040X** is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return, or three years after the date of filing the return, whichever is earlier. If an amended return is not timely filed, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties*, on Page 16.

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

<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 the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.</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 the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.</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 that qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).</p>	<p>File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.</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 the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.</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 contributions made to designated funds. The elections that you made on your original return cannot be changed by filing **Form CT-1040X**.
- To amend your Connecticut income tax return for an earlier year in order to claim a credit for income tax paid on income which was included in your Connecticut adjusted gross income for that year and which you repaid in a later taxable year. File **Schedule CT-1040CRC**, *Claim of Right Credit*, with your Connecticut income tax return for the later taxable year.

Financial Disability

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

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$500, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2002 taxable year.

Your required annual payment for the 2002 taxable year is the lesser of:

- **90%** of the income tax shown on your **2002 Connecticut income tax return**; or
- **100%** of the income tax shown on your **2001 Connecticut income tax return**, if you filed a 2001 Connecticut income tax return that covered a 12-month period.

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

- You were a Connecticut resident during the 2001 taxable year, and you did not file a 2001 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income during the 2001 taxable year and you did not file a 2001 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut source income during the 2001 taxable year, you **must** use 90% of the income tax shown on your 2002 Connecticut income tax return as your required annual payment.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 99(33)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2002. If you made estimated tax payments in 2001, you will automatically receive coupons for the 2002 taxable year in mid-January. They will be preprinted with your name, address, and Social Security Number. To ensure that your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2001, use **Form CT-1040ES**, included in this booklet, to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you.

You may pay your 2002 estimated Connecticut income tax payments by credit card. See **Form CT-1040ES**, included in this booklet.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employer's Withholding or Exemption Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2002(1)**, *Is My Connecticut Withholding Correct?*.

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2003, for the 2002 taxable year. The required installment is the lesser of 66²/₃% of the income tax shown on your 2002 Connecticut income tax return or 100% of the income tax shown on your 2001 Connecticut income tax return.

A farmer or fisherman who files a 2002 Connecticut income tax return on or before March 3, 2003, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers and fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check **Form CT-2210**, Part I, Box D, and the box for **Form CT-2210** on the front of **Form CT-1040**. See **Informational Publication 2001(16)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1% (.01) per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2002, or the date on which the underpayment is paid.

A taxpayer who files a 2001 Connecticut income tax return on or before January 31, 2002, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 2002.

2002 Estimated Tax Due Dates		Due dates of installments and the amount of required payments for 2002 calendar year taxpayers are:
April 15, 2002	25% of your required annual payment	
June 17, 2002	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)	
September 16, 2002	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)	
January 15, 2003	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)	
An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis, should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.		

A farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2002, if he or she files a 2001 Connecticut income tax return on or before March 1, 2002, and pays in full the amount computed on the return as payable on or before that date.

Filing Form CT-2210

You may be charged interest if your 2001 Connecticut income tax (after tax credits) minus Connecticut tax withheld, is more than \$500. Use **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates**, to calculate interest on the underpayment of estimated tax. **Form CT-2210** and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file **Form CT-2210** and DRS will send you a bill.

IMPORTANT: You may not file **Form CT-1040EZ** if you want to pay the interest calculated on **Form CT-2210** with your income tax return. Instead, you must file **Form CT-1040**.

Interest and Penalties

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

Interest

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

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See *Interest on Underpayment of Estimated Tax*, on Page 15.

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

Penalty for Late Payment or Late Filing

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

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

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

Penalty for Failure to File

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

Waiver of Penalty

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

- Be in writing and contain a clear and complete explanation;
- Include your name and Social Security Number;
- Include the taxable filing period;
- Include the name of the original form filed or billing notice received; **and**
- Include documentation supporting your explanation.

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

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

Other Taxes That You May Owe

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

Connecticut Gift Tax (Form CT-709)

Gifts made during the calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible personal property located in Connecticut. In general, gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to that donee during the calendar year exceeds \$10,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of **Form CT-709, Connecticut Gift Tax Return**. The return must be filed, and the gift tax paid, on or before April 15 annually, for gifts made during the preceding calendar year.

The Connecticut gift tax will be reduced, in increments, starting with gifts made during 2001. See **Special Notice 2000(10), 2000 Legislation Affecting the Connecticut Gift Tax**.

Connecticut Income Tax Withholding by Household Employers

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

FORM CT-1040EZ

Connecticut Resident EZ Income Tax Return

2001 EZ

For the year January 1 - December 31, 2001, or other taxable year beginning _____, 2001, ending _____, _____.

Label Use the DRS label located on cover. Otherwise, print or type. (See instructions, Page 7)	L A B E L H E R E	Your First Name and Middle Initial _____ Last Name _____	Social Security Number ____-____-____
		If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial _____ Last Name _____	Spouse's Social Security Number ____-____-____
		Home Address (number and street), Apartment Number, PO Box _____	IMPORTANT! You MUST enter your SSN(s) above.
		City, Town, or Post Office _____ State _____ ZIP Code _____	
TELEFILING, WEBFILING, OR E-FILING MAY SPEED YOUR REFUND, see Page 4.			

You may file Form CT-1040EZ if you meet ALL of the following conditions: (See instructions, Page 6)

A. You were a resident of Connecticut for the entire taxable year; **and**
 B. You did **not** report federally taxable Social Security benefits for the 2001 taxable year; **and**
 C. You had no modifications to federal adjusted gross income **or** your only modification is a federally taxable refund of state and local income tax; **and**
 D. You are not claiming credit for income taxes paid to a qualifying jurisdiction; **and**
 E. You do not have a federal alternative minimum tax liability and are not claiming an adjusted net Connecticut minimum tax credit.

Check here if you **do not** want forms sent to you next year. Checking this box does not relieve you of your responsibility to file.

Filing Status Check only one box.	NOTE: Generally, your filing status must be the same as your federal income tax filing status for this year. (See instructions, Page 7)		
	<input type="checkbox"/> A. Single		
	<input type="checkbox"/> B. Married filing joint return or Qualifying widow(er) with dependent child		
	<input type="checkbox"/> C. Married filing <i>SEPARATE</i> return _____		
<input type="checkbox"/> D. Head of household (with qualifying person)	Spouse's full name _____	Spouse's Social Security Number _____	

Income	1. Federal Adjusted Gross Income (from federal Form 1040, Line 33; Form 1040A, Line 19; Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I)	▶	1		
	2. Refunds of state and local income taxes (from federal Form 1040, Line 10; see instructions, Page 8)	▶	2		
	3. Connecticut Adjusted Gross Income (Subtract Line 2 from Line 1)	▶	3		

Tax	4. Income Tax: From Tax Tables or Tax Calculation Schedule (See instructions, Page 8)	▶	4		
	5. Credit for property taxes paid on your primary residence and/or motor vehicle. (You must complete Schedule 2 EZ on reverse and enter the amount from Line 26 here. See instructions, Page 8.)	▶	5		
	6. Connecticut Income Tax (Subtract Line 5 from Line 4. If less than zero, enter "0.")	▶	6		
	7. Individual Use Tax (Complete Schedule 1 EZ on reverse) Enter the amount from Line 18 here. You must enter "0" on this line if no use tax is due. (See instructions, Page 8)	▶	7		
	8. Total Tax (Add Line 6 and Line 7)	▶	8		

Payments	9. Connecticut tax withheld (Attach all W-2s and certain 1099s; see instructions, Page 8)	▶	9		
	10. All 2001 estimated tax payments and any overpayments applied from a prior year	▶	10		
	11. Payments made with Form CT-1040 EXT (request for extension of time to file)	▶	11		
	12. Total Payments (Add Lines 9, 10, and 11)	▶	12		

Refund	13. If Line 12 is greater than Line 8, enter amount overpaid. (Subtract Line 8 from Line 12)	▶	13		
	14. Amount of Line 13 you want applied to your 2002 estimated tax	▶	14		
	15. Amount of Line 13 you want to contribute to: (See instructions, Page 9)				
	AIDS Research ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00				
	Organ Transplant ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00				
	Endangered Species/Wildlife ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00				
Breast Cancer Research ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00					
Safety Net Services ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00					
Total Contributions	▶	15			00
16. Amount of Line 13 you want refunded to you. (Subtract Line 14 and Line 15 from Line 13) REFUND	▶	16			

Amount You Owe	17. If Line 8 is greater than Line 12, subtract Line 12 from Line 8. Check if paying by credit card <input type="checkbox"/> (See instructions, Page 9)	▶	17		
	AMOUNT YOU OWE				

Make your check or money order payable to: Commissioner of Revenue Services Write your Social Security Number(s) and "2001 Form CT-1040EZ" on your check or money order.	Use envelope provided, with correct mailing label, or mail to:	
	For refunds and all other tax forms without payment – Department of Revenue Services PO Box 150420 Hartford CT 06115-0420	For all tax forms with payment – Department of Revenue Services PO Box 150440 Hartford CT 06115-0440

SCHEDULE 1 EZ - INDIVIDUAL USE TAX

Complete this schedule if you have a Connecticut individual use tax liability. You owe use tax if you purchased taxable goods or services during the taxable year and did not pay Connecticut sales tax on the purchases. Individual items with the purchase price of \$300 or more must be listed separately below. Although you do not need to list separately any individual item with a purchase price of less than \$300, such items are subject to tax and the total of the purchase prices of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E.

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
DATE OF PURCHASE	DESCRIPTION OF GOODS OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CT TAX DUE (.06 X Column D)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Col. E – Col. F but not less than zero)
A. TOTAL OF INDIVIDUAL PURCHASES UNDER \$300 NOT LISTED ABOVE						A

18. **Individual Use Tax** (Add all amounts for Column G) Enter here and on Line 7 on the front of this form. See **Informational Publication 2000(21), Q & A on the Connecticut Individual Use Tax**, for more information. 18

SCHEDULE 2 EZ - CREDIT FOR PROPERTY TAXES PAID ON YOUR PRIMARY RESIDENCE AND/OR MOTOR VEHICLE
Failure to complete this schedule could result in the disallowance of this credit.

QUALIFYING PROPERTY	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	NAME OF CONNECTICUT TAX TOWN OR DISTRICT	DESCRIPTION OF PROPERTY <small>If primary residence, enter street address If motor vehicle, enter year, make, and model</small>	LIST OR BILL NUMBER <small>(if available)</small>	DATE(S) PAID <small>(See instructions, Page 11)</small>	AMOUNT PAID
PRIMARY RESIDENCE					19 ▶
AUTO 1					20 ▶
MARRIED FILING JOINTLY ONLY - AUTO 2					21 ▶
22. TOTAL PROPERTY TAX PAID (Add all amounts for Column E)					22 ▶
23. Maximum Property Tax Credit Allowed					23 500 00
24. Enter the Lesser of Line 22 or Line 23 (If \$100 or less, enter this amount on Line 26. If greater than \$100, go to Line 25).					24
25. Limitation - Enter the result from the <i>Property Tax Credit Limitation Worksheet</i> . (See note below)					25
26. Subtract Line 25 from Line 24. Enter here and on Line 5 on the front of this form.					26 ▶

NOTE: Enter "0" on Line 25 and do not complete the *Property Tax Credit Limitation Worksheet* if your filing status is:

- Single** and your Connecticut AGI is \$54,500 or less;
- Married Filing Jointly** and your Connecticut AGI is \$100,500 or less;
- Married Filing Separately** and your Connecticut AGI is \$50,250 or less;
- Head of Household** and your Connecticut AGI is \$78,500 or less.

Otherwise, complete the *Property Tax Credit Limitation Worksheet* on the inside back cover of this booklet and enter the amount from the worksheet on Line 25. DRS will help you calculate your property tax credit by using the *Property Tax Credit Calculator* on the DRS Web site at: www.drs.state.ct.us

Third Party Designee	Do you authorize DRS to contact another person about this return? (See Page 9) <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No	
	Designee's Name Telephone Number ()	Personal Identification Number (PIN) [][][][][][]
Sign Here Keep a copy for your records.	I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or 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	Date Daytime Telephone Number ()
	Spouse's Signature (if joint return)	Date Daytime Telephone Number ()
	Paid Preparer's Signature	Date Telephone Number () Preparer's SSN or PTIN
Firm's Name, Address, and ZIP Code		FEIN

2001 TAXPAYER QUESTIONNAIRE

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

A MESSAGE FROM COMMISSIONER GENE GAVIN

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

1. Please rate your contacts with DRS in the past year.

	Excellent	Good	Fair	Poor
DRS Web site (www.drs.state.ct.us)				
WebFile (on DRS Web site)				
Property Tax Credit Calculator (on DRS Web site)				
Income Tax Calculator (on DRS Web site)				
Federal/State Electronic Filing (at a DRS Office)				
Recorded Tax Information (CONN-TAX Telephone System)				
Telephone Assistance from a DRS Representative				
Walk-in Assistance at a DRS Office				
Tax Seminar/New Business Workshops				
Informational Publications				
Obtaining Connecticut Tax Forms				

Please explain your rating for any category if Fair or Poor: _____

Other Comments: _____

2. Check the income tax return that you completed for the 2001 taxable year:

TELEFILE
 CT-1040EZ
 CT-1040
 CT-1040NR/PY
 CT-709

	Strongly Agree	Agree	Disagree	Strongly Disagree
INSTRUCTION BOOKLET				
Information is well organized	○	○	○	○
Instructions are easy to follow	○	○	○	○
Examples are clear	○	○	○	○
FORM				
Line instructions are clear	○	○	○	○
Form is easy to complete	○	○	○	○
Form is well designed	○	○	○	○

Please explain your rating for any category if you disagree or strongly disagree: _____

Other Comments: _____

3. What additional services should DRS offer in the future? (Rate the following in the order of their importance to you.)

(1 = most important — 4 = least important)

Direct Payment of Tax Due for paper returns 1 ○ 2 ○ 3 ○ 4 ○
Direct Deposit of Refund for paper returns 1 ○ 2 ○ 3 ○ 4 ○
Other: _____ 1 ○ 2 ○ 3 ○ 4 ○

4. Additional suggestions or comments? _____

PROPERTY TAX CREDIT LIMITATION WORKSHEET

IMPORTANT: Enter the amount from Line 24, **Form CT-1040EZ, Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle**, on Line 26, and **do not complete this worksheet if your filing status is:**

- Single and your Connecticut AGI is \$54,500, or less
- Married Filing Jointly and your Connecticut AGI is \$100,500, or less
- Married Filing Separately and your Connecticut AGI is \$50,250, or less
- Head of Household and your Connecticut AGI is \$78,500, or less

Otherwise, complete this worksheet and enter the amount from Line 5 on Form CT-1040EZ, Schedule 2 EZ, Line 25.

1. Enter the amount reported on Form CT-1040EZ, Schedule 2 EZ , Line 24	1.	
2. Credit allowed (not subject to limitation)	2.	100.00
3. Subtract Line 2 from Line 1	3.	
4. Enter the decimal amount for your filing status and Connecticut AGI from the Limitation Table exactly as it appears below. (If zero, stop here. Your credit is not limited.)	4.	
5. Multiply Line 3 by Line 4. Enter the result here and on Form CT-1040EZ, Schedule 2 EZ , Line 25.	5.	

PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040EZ, Line 3.

Example 1: If your filing status is Single and your Connecticut AGI is \$55,000, enter .10 on Line 4.

Example 2: If your filing status is Married filing jointly and your Connecticut AGI is \$121,000 enter .30 on Line 4.

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

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

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is**		And you are				If CT AGI is**		And you are				If CT AGI is**		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$0 - 12,000		NO TAX DUE				\$15,000						\$18,000					
12,000	12,050	0.00	0.00	0.19	0.00	15,000	15,050	18.94	0.00	27.23	0.00	18,000	18,050	82.88	0.00	108.45	0.00
12,050	12,100	0.00	0.00	0.56	0.00	15,050	15,100	19.31	0.00	27.68	0.00	18,050	18,100	83.63	0.00	109.35	0.00
12,100	12,150	0.00	0.00	0.94	0.00	15,100	15,150	19.69	0.00	28.13	0.00	18,100	18,150	92.81	0.00	110.25	0.00
12,150	12,200	0.00	0.00	1.31	0.00	15,150	15,200	20.06	0.00	28.58	0.00	18,150	18,200	93.64	0.00	111.15	0.00
12,200	12,250	0.00	0.00	1.69	0.00	15,200	15,250	20.44	0.00	29.03	0.00	18,200	18,250	94.46	0.00	112.05	0.00
12,250	12,300	0.00	0.00	2.06	0.00	15,250	15,300	20.81	0.00	29.48	0.00	18,250	18,300	95.29	0.00	112.95	0.00
12,300	12,350	0.00	0.00	2.44	0.00	15,300	15,350	21.19	0.00	29.93	0.00	18,300	18,350	96.11	0.00	113.85	0.00
12,350	12,400	0.00	0.00	2.81	0.00	15,350	15,400	21.56	0.00	30.38	0.00	18,350	18,400	96.94	0.00	114.75	0.00
12,400	12,450	0.00	0.00	3.19	0.00	15,400	15,450	21.94	0.00	30.83	0.00	18,400	18,450	97.76	0.00	115.65	0.00
12,450	12,500	0.00	0.00	3.56	0.00	15,450	15,500	22.31	0.00	31.28	0.00	18,450	18,500	98.59	0.00	116.55	0.00
12,500	12,550	0.19	0.00	3.94	0.00	15,500	15,550	22.69	0.00	37.01	0.00	18,500	18,550	99.41	0.00	127.24	0.00
12,550	12,600	0.56	0.00	4.31	0.00	15,550	15,600	23.06	0.00	37.54	0.00	18,550	18,600	100.24	0.00	128.21	0.00
12,600	12,650	0.94	0.00	4.69	0.00	15,600	15,650	28.13	0.00	38.06	0.00	18,600	18,650	110.25	0.00	129.19	0.00
12,650	12,700	1.31	0.00	5.06	0.00	15,650	15,700	28.58	0.00	38.59	0.00	18,650	18,700	111.15	0.00	130.16	0.00
12,700	12,750	1.69	0.00	5.44	0.00	15,700	15,750	29.03	0.00	39.11	0.00	18,700	18,750	112.05	0.00	131.14	0.00
12,750	12,800	2.06	0.00	5.81	0.00	15,750	15,800	29.48	0.00	39.64	0.00	18,750	18,800	112.95	0.00	132.11	0.00
12,800	12,850	2.44	0.00	6.19	0.00	15,800	15,850	29.93	0.00	40.16	0.00	18,800	18,850	113.85	0.00	133.09	0.00
12,850	12,900	2.81	0.00	6.56	0.00	15,850	15,900	30.38	0.00	40.69	0.00	18,850	18,900	114.75	0.00	134.06	0.00
12,900	12,950	3.19	0.00	6.94	0.00	15,900	15,950	30.83	0.00	41.21	0.00	18,900	18,950	115.65	0.00	135.04	0.00
12,950	13,000	3.56	0.00	7.31	0.00	15,950	16,000	31.28	0.00	41.74	0.00	18,950	19,000	116.55	0.00	136.01	0.00
\$13,000						\$16,000						\$19,000					
13,000	13,050	3.94	0.00	7.69	0.00	16,000	16,050	31.73	0.00	48.30	0.00	19,000	19,050	117.45	0.00	136.99	0.19
13,050	13,100	4.31	0.00	8.06	0.00	16,050	16,100	32.18	0.00	48.90	0.00	19,050	19,100	118.35	0.00	137.96	0.56
13,100	13,150	4.69	0.00	8.44	0.00	16,100	16,150	38.06	0.00	49.50	0.00	19,100	19,150	129.19	0.00	138.94	0.94
13,150	13,200	5.06	0.00	8.81	0.00	16,150	16,200	38.59	0.00	50.10	0.00	19,150	19,200	130.16	0.00	139.91	1.31
13,200	13,250	5.44	0.00	9.19	0.00	16,200	16,250	39.11	0.00	50.70	0.00	19,200	19,250	131.14	0.00	140.89	1.69
13,250	13,300	5.81	0.00	9.56	0.00	16,250	16,300	39.64	0.00	51.30	0.00	19,250	19,300	132.11	0.00	141.86	2.06
13,300	13,350	6.19	0.00	9.94	0.00	16,300	16,350	40.16	0.00	51.90	0.00	19,300	19,350	133.09	0.00	142.84	2.44
13,350	13,400	6.56	0.00	10.31	0.00	16,350	16,400	40.69	0.00	52.50	0.00	19,350	19,400	134.06	0.00	143.81	2.81
13,400	13,450	6.94	0.00	10.69	0.00	16,400	16,450	41.21	0.00	53.10	0.00	19,400	19,450	135.04	0.00	144.79	3.19
13,450	13,500	7.31	0.00	11.06	0.00	16,450	16,500	41.74	0.00	53.70	0.00	19,450	19,500	136.01	0.00	145.76	3.56
13,500	13,550	7.69	0.00	11.44	0.00	16,500	16,550	42.26	0.00	61.09	0.00	19,500	19,550	136.99	0.00	146.74	3.94
13,550	13,600	8.06	0.00	11.81	0.00	16,550	16,600	42.79	0.00	61.76	0.00	19,550	19,600	137.96	0.00	147.71	4.31
13,600	13,650	8.44	0.00	12.19	0.00	16,600	16,650	49.50	0.00	62.44	0.00	19,600	19,650	138.94	0.00	148.69	4.69
13,650	13,700	8.81	0.00	12.56	0.00	16,650	16,700	50.10	0.00	63.11	0.00	19,650	19,700	139.91	0.00	149.66	5.06
13,700	13,750	9.19	0.00	12.94	0.00	16,700	16,750	50.70	0.00	63.79	0.00	19,700	19,750	140.89	0.00	150.64	5.44
13,750	13,800	9.56	0.00	13.31	0.00	16,750	16,800	51.30	0.00	64.46	0.00	19,750	19,800	141.86	0.00	151.61	5.81
13,800	13,850	9.94	0.00	13.69	0.00	16,800	16,850	51.90	0.00	65.14	0.00	19,800	19,850	142.84	0.00	152.59	6.19
13,850	13,900	10.31	0.00	14.06	0.00	16,850	16,900	52.50	0.00	65.81	0.00	19,850	19,900	143.81	0.00	153.56	6.56
13,900	13,950	10.69	0.00	14.44	0.00	16,900	16,950	53.10	0.00	66.49	0.00	19,900	19,950	144.79	0.00	154.54	6.94
13,950	14,000	11.06	0.00	14.81	0.00	16,950	17,000	53.70	0.00	67.16	0.00	19,950	20,000	145.76	0.00	155.51	7.31
\$14,000						\$17,000						\$20,000					
14,000	14,050	11.44	0.00	15.19	0.00	17,000	17,050	54.30	0.00	75.38	0.00	20,000	20,050	146.74	0.00	168.53	7.69
14,050	14,100	11.81	0.00	15.56	0.00	17,050	17,100	54.90	0.00	76.13	0.00	20,050	20,100	147.71	0.00	169.58	8.06
14,100	14,150	12.19	0.00	15.94	0.00	17,100	17,150	62.44	0.00	76.88	0.00	20,100	20,150	148.69	0.00	170.63	8.44
14,150	14,200	12.56	0.00	16.31	0.00	17,150	17,200	63.11	0.00	77.63	0.00	20,150	20,200	149.66	0.00	171.68	8.81
14,200	14,250	12.94	0.00	16.69	0.00	17,200	17,250	63.79	0.00	78.38	0.00	20,200	20,250	150.64	0.00	172.73	9.19
14,250	14,300	13.31	0.00	17.06	0.00	17,250	17,300	64.46	0.00	79.13	0.00	20,250	20,300	151.61	0.00	173.78	9.56
14,300	14,350	13.69	0.00	17.44	0.00	17,300	17,350	65.14	0.00	79.88	0.00	20,300	20,350	152.59	0.00	174.83	9.94
14,350	14,400	14.06	0.00	17.81	0.00	17,350	17,400	65.81	0.00	80.63	0.00	20,350	20,400	153.56	0.00	175.88	10.31
14,400	14,450	14.44	0.00	18.19	0.00	17,400	17,450	66.49	0.00	81.38	0.00	20,400	20,450	154.54	0.00	176.93	10.69
14,450	14,500	14.81	0.00	18.56	0.00	17,450	17,500	67.16	0.00	82.13	0.00	20,450	20,500	155.51	0.00	177.98	11.06
14,500	14,550	15.19	0.00	18.94	0.00	17,500	17,550	67.84	0.00	91.16	0.00	20,500	20,550	156.49	0.00	191.81	11.44
14,550	14,600	15.56	0.00	19.31	0.00	17,550	17,600	68.51	0.00	91.99	0.00	20,550	20,600	157.46	0.00	192.94	11.81
14,600	14,650	15.94	0.00	19.69	0.00	17,600	17,650	76.88	0.00	92.81	0.00	20,600	20,650	158.44	0.00	194.06	12.19
14,650	14,700	16.31	0.00	20.06	0.00	17,650	17,700	77.63	0.00	93.64	0.00	20,650	20,700	159.41	0.00	195.19	12.56
14,700	14,750	16.69	0.00	20.44	0.00	17,700	17,750	78.38	0.00	94.46	0.00	20,700	20,750	160.39	0.00	196.31	12.94
14,750	14,800	17.06	0.00	20.81	0.00	17,750	17,800	79.13	0.00	95.29	0.00	20,750	20,800	161.36	0.00	197.44	13.31
14,800	14,850	17.44	0.00	21.19	0.00	17,800	17,850	79.88	0.00	96.11	0.00	20,800	20,850	174.83	0.00	198.56	13.69
14,850	14,900	17.81	0.00	21.56	0.00	17,850	17,900	80.63	0.00	96.94	0.00	20,850	20,900	175.88	0.00	199.69	14.06
14,900	14,950	18.19	0.00	21.94	0.00	17,900	17,950	81.38	0.00	97.76	0.00	20,900	20,950	176.93	0.00	200.81	14.44
14,950	15,000	18.56	0.00	22.31	0.00	17,950	18,000	82.13	0.00	98.59	0.00	20,950	21,000	177.98	0.00	201.94	14.81

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

Continued on the next page.

**Form CT-1040EZ - Line 3; Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7
 If \$12,000 or less, no tax due.

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$21,000						\$24,000						\$27,000					
21,000	21,050	179.03	0.00	216.60	15.19	24,000	24,050	313.33	0.19	370.71	45.23	27,000	27,050	561.99	22.69	635.51	144.45
21,050	21,100	180.08	0.00	217.80	15.56	24,050	24,100	315.24	0.56	372.62	45.68	27,050	27,100	563.97	23.06	637.54	145.35
21,100	21,150	181.13	0.00	219.00	15.94	24,100	24,150	317.16	0.94	374.53	46.13	27,100	27,150	565.95	23.44	639.56	146.25
21,150	21,200	182.18	0.00	220.20	16.31	24,150	24,200	319.07	1.31	376.44	46.58	27,150	27,200	567.93	23.81	641.59	147.15
21,200	21,250	183.23	0.00	221.40	16.69	24,200	24,250	320.98	1.69	378.36	47.03	27,200	27,250	569.91	24.19	643.61	148.05
21,250	21,300	184.28	0.00	222.60	17.06	24,250	24,300	322.89	2.06	380.27	47.48	27,250	27,300	571.89	24.56	645.64	148.95
21,300	21,350	198.56	0.00	223.80	17.44	24,300	24,350	324.81	2.44	382.18	47.93	27,300	27,350	573.87	24.94	647.66	149.85
21,350	21,400	199.69	0.00	225.00	17.81	24,350	24,400	326.72	2.81	384.09	48.38	27,350	27,400	575.85	25.31	649.69	150.75
21,400	21,450	200.81	0.00	226.20	18.19	24,400	24,450	328.63	3.19	386.01	48.83	27,400	27,450	577.83	25.69	651.71	151.65
21,450	21,500	201.94	0.00	227.40	18.56	24,450	24,500	330.54	3.56	387.92	49.28	27,450	27,500	579.81	26.06	653.74	152.55
21,500	21,550	203.06	0.00	242.89	18.94	24,500	24,550	332.46	3.94	389.83	58.01	27,500	27,550	588.40	26.44	655.76	166.24
21,550	21,600	204.19	0.00	244.16	19.31	24,550	24,600	334.37	4.31	391.74	58.54	27,550	27,600	590.40	26.81	657.79	167.21
21,600	21,650	205.31	0.00	245.44	19.69	24,600	24,650	336.28	4.69	393.66	59.06	27,600	27,650	592.41	27.19	659.81	168.19
21,650	21,700	206.44	0.00	246.71	20.06	24,650	24,700	338.19	5.06	395.57	59.59	27,650	27,700	594.41	27.56	661.84	169.16
21,700	21,750	207.56	0.00	247.99	20.44	24,700	24,750	340.11	5.44	397.48	60.11	27,700	27,750	596.41	27.94	663.86	170.14
21,750	21,800	208.69	0.00	249.26	20.81	24,750	24,800	342.02	5.81	399.39	60.64	27,750	27,800	598.41	28.31	665.89	171.11
21,800	21,850	223.80	0.00	250.54	21.19	24,800	24,850	343.93	6.19	401.31	61.16	27,800	27,850	600.42	28.69	667.91	172.09
21,850	21,900	225.00	0.00	251.81	21.56	24,850	24,900	345.84	6.56	403.22	61.69	27,850	27,900	602.42	29.06	669.94	173.06
21,900	21,950	226.20	0.00	253.09	21.94	24,900	24,950	347.76	6.94	405.13	62.21	27,900	27,950	604.42	29.44	671.96	174.04
21,950	22,000	227.40	0.00	254.36	22.31	24,950	25,000	349.67	7.31	407.04	62.74	27,950	28,000	606.42	29.81	673.99	175.01
\$22,000						\$25,000						\$28,000					
22,000	22,050	228.60	0.00	255.96	22.69	25,000	25,050	389.83	7.69	452.47	72.30	28,000	28,050	655.76	30.19	716.51	175.99
22,050	22,100	229.80	0.00	257.87	23.06	25,050	25,100	391.74	8.06	454.40	72.90	28,050	28,100	657.79	30.56	718.54	176.96
22,100	22,150	231.00	0.00	259.78	23.44	25,100	25,150	393.66	8.44	456.34	73.50	28,100	28,150	659.81	30.94	720.56	177.94
22,150	22,200	232.20	0.00	261.69	23.81	25,150	25,200	395.57	8.81	458.27	74.10	28,150	28,200	661.84	31.31	722.59	178.91
22,200	22,250	233.40	0.00	263.61	24.19	25,200	25,250	397.48	9.19	460.21	74.70	28,200	28,250	663.86	31.69	724.61	179.89
22,250	22,300	234.60	0.00	265.52	24.56	25,250	25,300	399.39	9.56	462.14	75.30	28,250	28,300	665.89	32.06	726.64	180.86
22,300	22,350	250.54	0.00	267.43	24.94	25,300	25,350	401.31	9.94	464.08	75.90	28,300	28,350	667.91	32.44	728.66	181.84
22,350	22,400	251.81	0.00	269.34	25.31	25,350	25,400	403.22	10.31	466.01	76.50	28,350	28,400	669.94	32.81	730.69	182.81
22,400	22,450	253.09	0.00	271.26	25.69	25,400	25,450	405.13	10.69	467.95	77.10	28,400	28,450	671.96	33.19	732.71	183.79
22,450	22,500	254.36	0.00	273.17	26.06	25,450	25,500	407.04	11.06	469.88	77.70	28,450	28,500	673.99	33.56	734.74	184.76
22,500	22,550	255.96	0.00	275.08	26.44	25,500	25,550	408.96	11.44	477.30	88.09	28,500	28,550	676.01	33.94	736.76	185.74
22,550	22,600	257.87	0.00	276.99	26.81	25,550	25,600	410.87	11.81	479.26	88.76	28,550	28,600	678.04	34.31	738.79	186.71
22,600	22,650	259.78	0.00	278.91	27.19	25,600	25,650	412.78	12.19	481.22	89.44	28,600	28,650	680.06	34.69	740.81	187.69
22,650	22,700	261.69	0.00	280.82	27.56	25,650	25,700	414.69	12.56	483.18	90.11	28,650	28,700	682.09	35.06	742.84	188.66
22,700	22,750	263.61	0.00	282.73	27.94	25,700	25,750	416.61	12.94	485.13	90.79	28,700	28,750	684.11	35.44	744.86	189.64
22,750	22,800	265.52	0.00	284.64	28.31	25,750	25,800	418.52	13.31	487.09	91.46	28,750	28,800	686.14	35.81	746.89	190.61
22,800	22,850	267.43	0.00	286.56	28.69	25,800	25,850	420.43	13.69	489.05	92.14	28,800	28,850	688.16	36.19	748.91	191.59
22,850	22,900	269.34	0.00	288.47	29.06	25,850	25,900	422.34	14.06	491.01	92.81	28,850	28,900	690.19	36.56	750.94	192.56
22,900	22,950	271.26	0.00	290.38	29.44	25,900	25,950	424.26	14.44	492.96	93.49	28,900	28,950	692.21	36.94	752.96	193.54
22,950	23,000	273.17	0.00	292.29	29.81	25,950	26,000	426.17	14.81	494.92	94.16	28,950	29,000	694.24	37.31	754.99	194.51
\$23,000						\$26,000						\$29,000					
23,000	23,050	275.08	0.00	294.21	30.19	26,000	26,050	471.82	15.19	542.19	105.38	29,000	29,050	736.76	37.69	797.51	195.49
23,050	23,100	276.99	0.00	296.12	30.56	26,050	26,100	473.75	15.56	544.17	106.13	29,050	29,100	738.79	38.06	799.54	196.46
23,100	23,150	278.91	0.00	298.03	30.94	26,100	26,150	475.69	15.94	546.15	106.88	29,100	29,150	740.81	38.44	801.56	197.44
23,150	23,200	280.82	0.00	299.94	31.31	26,150	26,200	477.62	16.31	548.13	107.63	29,150	29,200	742.84	38.81	803.59	198.41
23,200	23,250	282.73	0.00	301.86	31.69	26,200	26,250	479.56	16.69	550.11	108.38	29,200	29,250	744.86	39.19	805.61	199.39
23,250	23,300	284.64	0.00	303.77	32.06	26,250	26,300	481.49	17.06	552.09	109.13	29,250	29,300	746.89	39.56	807.64	200.36
23,300	23,350	286.56	0.00	305.68	32.44	26,300	26,350	483.43	17.44	554.07	109.88	29,300	29,350	748.91	39.94	809.66	201.34
23,350	23,400	288.47	0.00	307.59	32.81	26,350	26,400	485.36	17.81	556.05	110.63	29,350	29,400	750.94	40.31	811.69	202.31
23,400	23,450	290.38	0.00	309.51	33.19	26,400	26,450	487.30	18.19	558.03	111.38	29,400	29,450	752.96	40.69	813.71	203.29
23,450	23,500	292.29	0.00	311.42	33.56	26,450	26,500	489.23	18.56	560.01	112.13	29,450	29,500	754.99	41.06	815.74	204.26
23,500	23,550	294.21	0.00	313.33	33.94	26,500	26,550	496.88	18.94	568.38	124.16	29,500	29,550	757.01	41.44	817.76	205.24
23,550	23,600	296.12	0.00	315.24	34.31	26,550	26,600	498.84	19.31	570.38	124.99	29,550	29,600	759.04	41.81	819.79	206.21
23,600	23,650	298.03	0.00	317.16	34.69	26,600	26,650	500.79	19.69	572.38	125.81	29,600	29,650	761.06	42.19	821.81	207.19
23,650	23,700	299.94	0.00	319.07	35.06	26,650	26,700	502.75	20.06	574.38	126.64	29,650	29,700	763.09	42.56	823.84	208.16
23,700	23,750	301.86	0.00	320.98	35.44	26,700	26,750	504.71	20.44	576.39	127.46	29,700	29,750	765.11	42.94	825.86	209.14
23,750	23,800	303.77	0.00	322.89	35.81	26,750	26,800	506.67	20.81	578.39	128.29	29,750	29,800	767.14	43.31	827.89	210.11
23,800	23,850	305.68	0.00	324.81	36.19	26,800	26,850	508.62	21.19	580.39	129.11	29,800	29,850	769.16	43.69	829.91	211.09
23,850	23,900	307.59	0.00	326.72	36.56	26,850	26,900	510.58	21.56	582.39	129.94	29,850	29,900	771.19	44.06	831.94	212.06
23,900																	

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$30,000						\$33,000						\$36,000					
30,000	30,050	817.76	54.23	878.51	214.99	33,000	33,050	1,060.76	162.45	1,121.51	273.49	36,000	36,050	1,303.76	234.49	1,324.01	447.21
30,050	30,100	819.79	54.68	880.54	215.96	33,050	33,100	1,062.79	163.35	1,123.54	274.46	36,050	36,100	1,305.79	235.46	1,326.04	449.12
30,100	30,150	821.81	55.13	882.56	216.94	33,100	33,150	1,064.81	164.25	1,125.56	275.44	36,100	36,150	1,307.81	236.44	1,328.06	451.03
30,150	30,200	823.84	55.58	884.59	217.91	33,150	33,200	1,066.84	165.15	1,127.59	276.41	36,150	36,200	1,309.84	237.41	1,330.09	452.94
30,200	30,250	825.86	56.03	886.61	218.89	33,200	33,250	1,068.86	166.05	1,129.61	277.39	36,200	36,250	1,311.86	238.39	1,332.11	454.86
30,250	30,300	827.89	56.48	888.64	219.86	33,250	33,300	1,070.89	166.95	1,131.64	278.36	36,250	36,300	1,313.89	239.36	1,334.14	456.77
30,300	30,350	829.91	56.93	890.66	220.84	33,300	33,350	1,072.91	167.85	1,133.66	279.34	36,300	36,350	1,315.91	240.34	1,336.16	458.68
30,350	30,400	831.94	57.38	892.69	221.81	33,350	33,400	1,074.94	168.75	1,135.69	280.31	36,350	36,400	1,317.94	241.31	1,338.19	460.59
30,400	30,450	833.96	57.83	894.71	222.79	33,400	33,450	1,076.96	169.65	1,137.71	281.29	36,400	36,450	1,319.96	242.29	1,340.21	462.51
30,450	30,500	835.99	58.28	896.74	223.76	33,450	33,500	1,078.99	170.55	1,139.74	282.26	36,450	36,500	1,321.99	243.26	1,342.24	464.42
30,500	30,550	838.01	68.51	898.76	224.74	33,500	33,550	1,081.01	185.74	1,141.76	283.24	36,500	36,550	1,324.01	244.24	1,344.26	466.33
30,550	30,600	840.04	69.04	900.79	225.71	33,550	33,600	1,083.04	186.71	1,143.79	284.21	36,550	36,600	1,326.04	245.21	1,346.29	468.24
30,600	30,650	842.06	69.56	902.81	226.69	33,600	33,650	1,085.06	187.69	1,145.81	285.19	36,600	36,650	1,328.06	246.19	1,348.31	470.16
30,650	30,700	844.09	70.09	904.84	227.66	33,650	33,700	1,087.09	188.66	1,147.84	286.16	36,650	36,700	1,330.09	247.16	1,350.34	472.07
30,700	30,750	846.11	70.61	906.86	228.64	33,700	33,750	1,089.11	189.64	1,149.86	287.14	36,700	36,750	1,332.11	248.14	1,352.36	473.98
30,750	30,800	848.14	71.14	908.89	229.61	33,750	33,800	1,091.14	190.61	1,151.89	288.11	36,750	36,800	1,334.14	249.11	1,354.39	475.89
30,800	30,850	850.16	71.66	910.91	230.59	33,800	33,850	1,093.16	191.59	1,153.91	289.09	36,800	36,850	1,336.16	250.09	1,356.41	477.81
30,850	30,900	852.19	72.19	912.94	231.56	33,850	33,900	1,095.19	192.56	1,155.94	290.06	36,850	36,900	1,338.19	251.06	1,358.44	479.72
30,900	30,950	854.21	72.71	914.96	232.54	33,900	33,950	1,097.21	193.54	1,157.96	291.04	36,900	36,950	1,340.21	252.04	1,360.46	481.63
30,950	31,000	856.24	73.24	916.99	233.51	33,950	34,000	1,099.24	194.51	1,159.99	292.01	36,950	37,000	1,342.24	253.01	1,362.49	483.54
\$31,000						\$34,000						\$37,000					
31,000	31,050	898.76	84.30	959.51	234.49	34,000	34,050	1,141.76	195.49	1,202.51	315.53	37,000	37,050	1,364.51	253.99	1,364.51	485.46
31,050	31,100	900.79	84.90	961.54	235.46	34,050	34,100	1,143.79	196.46	1,204.54	316.58	37,050	37,100	1,366.54	254.96	1,366.54	487.37
31,100	31,150	902.81	85.50	963.56	236.44	34,100	34,150	1,145.81	197.44	1,206.56	317.63	37,100	37,150	1,368.56	255.94	1,368.56	489.28
31,150	31,200	904.84	86.10	965.59	237.41	34,150	34,200	1,147.84	198.41	1,208.59	318.68	37,150	37,200	1,370.59	256.91	1,370.59	491.19
31,200	31,250	906.86	86.70	967.61	238.39	34,200	34,250	1,149.86	199.39	1,210.61	319.73	37,200	37,250	1,372.61	257.89	1,372.61	493.11
31,250	31,300	908.89	87.30	969.64	239.36	34,250	34,300	1,151.89	200.36	1,212.64	320.78	37,250	37,300	1,374.64	258.86	1,374.64	495.02
31,300	31,350	910.91	87.90	971.66	240.34	34,300	34,350	1,153.91	201.34	1,214.66	321.83	37,300	37,350	1,376.66	259.84	1,376.66	496.93
31,350	31,400	912.94	88.50	973.69	241.31	34,350	34,400	1,155.94	202.31	1,216.69	322.88	37,350	37,400	1,378.69	260.81	1,378.69	498.84
31,400	31,450	914.96	89.10	975.71	242.29	34,400	34,450	1,157.96	203.29	1,218.71	323.93	37,400	37,450	1,380.71	261.79	1,380.71	500.76
31,450	31,500	916.99	89.70	977.74	243.26	34,450	34,500	1,159.99	204.26	1,220.74	324.98	37,450	37,500	1,382.74	262.76	1,382.74	502.67
31,500	31,550	919.01	101.59	979.76	244.24	34,500	34,550	1,162.01	205.24	1,222.76	349.31	37,500	37,550	1,384.76	263.74	1,384.76	504.58
31,550	31,600	921.04	102.26	981.79	245.21	34,550	34,600	1,164.04	206.21	1,224.79	350.44	37,550	37,600	1,386.79	264.71	1,386.79	506.49
31,600	31,650	923.06	102.94	983.81	246.19	34,600	34,650	1,166.06	207.19	1,226.81	351.56	37,600	37,650	1,388.81	265.69	1,388.81	508.41
31,650	31,700	925.09	103.61	985.84	247.16	34,650	34,700	1,168.09	208.16	1,228.84	352.69	37,650	37,700	1,390.84	266.66	1,390.84	510.32
31,700	31,750	927.11	104.29	987.86	248.14	34,700	34,750	1,170.11	209.14	1,230.86	353.81	37,700	37,750	1,392.86	267.64	1,392.86	512.23
31,750	31,800	929.14	104.96	989.89	249.11	34,750	34,800	1,172.14	210.11	1,232.89	354.94	37,750	37,800	1,394.89	268.61	1,394.89	514.14
31,800	31,850	931.16	105.64	991.91	250.09	34,800	34,850	1,174.16	211.09	1,234.91	356.06	37,800	37,850	1,396.91	269.59	1,396.91	516.06
31,850	31,900	933.19	106.31	993.94	251.06	34,850	34,900	1,176.19	212.06	1,236.94	357.19	37,850	37,900	1,398.94	270.56	1,398.94	517.97
31,900	31,950	935.21	106.99	995.96	252.04	34,900	34,950	1,178.21	213.04	1,238.96	358.31	37,900	37,950	1,400.96	271.54	1,400.96	519.88
31,950	32,000	937.24	107.66	997.99	253.01	34,950	35,000	1,180.24	214.01	1,240.99	359.44	37,950	38,000	1,402.99	272.51	1,402.99	521.79
\$32,000						\$35,000						\$38,000					
32,000	32,050	979.76	120.38	1,040.51	253.99	35,000	35,050	1,222.76	214.99	1,283.51	384.90	38,000	38,050	1,405.01	273.49	1,405.01	561.96
32,050	32,100	981.79	121.13	1,042.54	254.96	35,050	35,100	1,224.79	215.96	1,285.54	386.70	38,050	38,100	1,407.04	274.46	1,407.04	563.87
32,100	32,150	983.81	121.88	1,044.56	255.94	35,100	35,150	1,226.81	216.94	1,287.56	388.50	38,100	38,150	1,409.06	275.44	1,409.06	565.78
32,150	32,200	985.84	122.63	1,046.59	256.91	35,150	35,200	1,228.84	217.91	1,289.59	390.30	38,150	38,200	1,411.09	276.41	1,411.09	567.69
32,200	32,250	987.86	123.38	1,048.61	257.89	35,200	35,250	1,230.86	218.89	1,291.61	392.10	38,200	38,250	1,413.11	277.39	1,413.11	569.61
32,250	32,300	989.89	124.13	1,050.64	258.86	35,250	35,300	1,232.89	219.86	1,293.64	393.90	38,250	38,300	1,415.14	278.36	1,415.14	571.52
32,300	32,350	991.91	124.88	1,052.66	259.84	35,300	35,350	1,234.91	220.84	1,295.66	395.70	38,300	38,350	1,417.16	279.34	1,417.16	573.43
32,350	32,400	993.94	125.63	1,054.69	260.81	35,350	35,400	1,236.94	221.81	1,297.69	397.50	38,350	38,400	1,419.19	280.31	1,419.19	575.34
32,400	32,450	995.96	126.38	1,056.71	261.79	35,400	35,450	1,238.96	222.79	1,299.71	399.30	38,400	38,450	1,421.21	281.29	1,421.21	577.26
32,450	32,500	997.99	127.13	1,058.74	262.76	35,450	35,500	1,240.99	223.76	1,301.74	401.10	38,450	38,500	1,423.24	282.26	1,423.24	579.17
32,500	32,550	1,000.01	140.66	1,060.76	263.74	35,500	35,550	1,243.01	224.74	1,303.76	428.08	38,500	38,550	1,425.26	283.24	1,425.26	581.08
32,550	32,600	1,002.04	141.49	1,062.79	264.71	35,550	35,600	1,245.04	225.71	1,305.79	429.99	38,550	38,600	1,427.29	284.21	1,427.29	582.99
32,600	32,650	1,004.06	142.31	1,064.81	265.69	35,600	35,650	1,247.06	226.69	1,307.81	431.91	38,600	38,650	1,429.31	285.19	1,429.31	584.91
32,650	32,700	1,006.09	143.14	1,066.84	266.66	35,650	35,700	1,249.09	227.66	1,309.84	433.82	38,650	38,700	1,431.34	286.16	1,431.34	586.82
32,700	32,750	1,008.11	143.96	1,068.86	267.64	35,700	35,750	1,251.11	228.64	1,3							

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$39,000						\$42,000						\$45,000					
39,000	39,050	1,445.51	292.99	1,445.51	638.46	42,000	42,050	1,567.01	459.64	1,567.01	867.96	45,000	45,050	1,688.51	549.21	1,688.51	1,136.19
39,050	39,100	1,447.54	293.96	1,447.54	640.37	42,050	42,100	1,569.04	460.91	1,569.04	869.87	45,050	45,100	1,690.54	551.12	1,690.54	1,138.17
39,100	39,150	1,449.56	294.94	1,449.56	642.28	42,100	42,150	1,571.06	462.19	1,571.06	871.78	45,100	45,150	1,692.56	553.03	1,692.56	1,140.15
39,150	39,200	1,451.59	295.91	1,451.59	644.19	42,150	42,200	1,573.09	463.46	1,573.09	873.69	45,150	45,200	1,694.59	554.94	1,694.59	1,142.13
39,200	39,250	1,453.61	296.89	1,453.61	646.11	42,200	42,250	1,575.11	464.74	1,575.11	875.61	45,200	45,250	1,696.61	556.86	1,696.61	1,144.11
39,250	39,300	1,455.64	297.86	1,455.64	648.02	42,250	42,300	1,577.14	466.01	1,577.14	877.52	45,250	45,300	1,698.64	558.77	1,698.64	1,146.09
39,300	39,350	1,457.66	298.84	1,457.66	649.93	42,300	42,350	1,579.16	467.29	1,579.16	879.43	45,300	45,350	1,700.66	560.68	1,700.66	1,148.07
39,350	39,400	1,459.69	299.81	1,459.69	651.84	42,350	42,400	1,581.19	468.56	1,581.19	881.34	45,350	45,400	1,702.69	562.59	1,702.69	1,150.05
39,400	39,450	1,461.71	300.79	1,461.71	653.76	42,400	42,450	1,583.21	469.84	1,583.21	883.26	45,400	45,450	1,704.71	564.51	1,704.71	1,152.03
39,450	39,500	1,463.74	301.76	1,463.74	655.67	42,450	42,500	1,585.24	471.11	1,585.24	885.17	45,450	45,500	1,706.74	566.42	1,706.74	1,154.01
39,500	39,550	1,465.76	302.74	1,465.76	657.58	42,500	42,550	1,587.26	472.39	1,587.26	887.08	45,500	45,550	1,708.76	568.33	1,708.76	1,169.13
39,550	39,600	1,467.79	303.71	1,467.79	659.49	42,550	42,600	1,589.29	473.66	1,589.29	888.99	45,550	45,600	1,710.79	570.24	1,710.79	1,171.13
39,600	39,650	1,469.81	304.69	1,469.81	661.41	42,600	42,650	1,591.31	474.94	1,591.31	890.91	45,600	45,650	1,712.81	572.16	1,712.81	1,173.13
39,650	39,700	1,471.84	305.66	1,471.84	663.32	42,650	42,700	1,593.34	476.21	1,593.34	892.82	45,650	45,700	1,714.84	574.07	1,714.84	1,175.13
39,700	39,750	1,473.86	306.64	1,473.86	665.23	42,700	42,750	1,595.36	477.49	1,595.36	894.73	45,700	45,750	1,716.86	575.98	1,716.86	1,177.14
39,750	39,800	1,475.89	307.61	1,475.89	667.14	42,750	42,800	1,597.39	478.76	1,597.39	896.64	45,750	45,800	1,718.89	577.89	1,718.89	1,179.14
39,800	39,850	1,477.91	308.59	1,477.91	669.06	42,800	42,850	1,599.41	480.04	1,599.41	898.56	45,800	45,850	1,720.91	579.81	1,720.91	1,181.14
39,850	39,900	1,479.94	309.56	1,479.94	670.97	42,850	42,900	1,601.44	481.31	1,601.44	900.47	45,850	45,900	1,722.94	581.72	1,722.94	1,183.14
39,900	39,950	1,481.96	310.54	1,481.96	672.88	42,900	42,950	1,603.46	482.59	1,603.46	902.38	45,900	45,950	1,724.96	583.63	1,724.96	1,185.15
39,950	40,000	1,483.99	311.51	1,483.99	674.79	42,950	43,000	1,605.49	483.86	1,605.49	904.29	45,950	46,000	1,726.99	585.54	1,726.99	1,187.15
\$40,000						\$43,000						\$46,000					
40,000	40,050	1,486.01	336.53	1,486.01	714.96	43,000	43,050	1,607.51	485.14	1,607.51	944.46	46,000	46,050	1,729.01	587.46	1,729.01	1,243.01
40,050	40,100	1,488.04	337.58	1,488.04	716.87	43,050	43,100	1,609.54	486.41	1,609.54	946.37	46,050	46,100	1,731.04	589.37	1,731.04	1,245.04
40,100	40,150	1,490.06	338.63	1,490.06	718.78	43,100	43,150	1,611.56	487.69	1,611.56	948.28	46,100	46,150	1,733.06	591.28	1,733.06	1,247.06
40,150	40,200	1,492.09	339.68	1,492.09	720.69	43,150	43,200	1,613.59	488.96	1,613.59	950.19	46,150	46,200	1,735.09	593.19	1,735.09	1,249.09
40,200	40,250	1,494.11	340.73	1,494.11	722.61	43,200	43,250	1,615.61	490.24	1,615.61	952.11	46,200	46,250	1,737.11	595.11	1,737.11	1,251.11
40,250	40,300	1,496.14	341.78	1,496.14	724.52	43,250	43,300	1,617.64	491.51	1,617.64	954.02	46,250	46,300	1,739.14	597.02	1,739.14	1,253.14
40,300	40,350	1,498.16	342.83	1,498.16	726.43	43,300	43,350	1,619.66	492.79	1,619.66	955.93	46,300	46,350	1,741.16	598.93	1,741.16	1,255.16
40,350	40,400	1,500.19	343.88	1,500.19	728.34	43,350	43,400	1,621.69	494.06	1,621.69	957.84	46,350	46,400	1,743.19	600.84	1,743.19	1,257.19
40,400	40,450	1,502.21	344.93	1,502.21	730.26	43,400	43,450	1,623.71	495.34	1,623.71	959.76	46,400	46,450	1,745.21	602.76	1,745.21	1,259.21
40,450	40,500	1,504.24	345.98	1,504.24	732.17	43,450	43,500	1,625.74	496.61	1,625.74	961.67	46,450	46,500	1,747.24	604.67	1,747.24	1,261.24
40,500	40,550	1,506.26	371.81	1,506.26	734.08	43,500	43,550	1,627.76	497.89	1,627.76	963.58	46,500	46,550	1,749.26	606.58	1,749.26	1,263.26
40,550	40,600	1,508.29	372.94	1,508.29	735.99	43,550	43,600	1,629.79	499.16	1,629.79	965.49	46,550	46,600	1,751.29	608.49	1,751.29	1,265.29
40,600	40,650	1,510.31	374.06	1,510.31	737.91	43,600	43,650	1,631.81	500.44	1,631.81	967.41	46,600	46,650	1,753.31	610.41	1,753.31	1,267.31
40,650	40,700	1,512.34	375.19	1,512.34	739.82	43,650	43,700	1,633.84	501.71	1,633.84	969.32	46,650	46,700	1,755.34	612.32	1,755.34	1,269.34
40,700	40,750	1,514.36	376.31	1,514.36	741.73	43,700	43,750	1,635.86	502.99	1,635.86	971.23	46,700	46,750	1,757.36	614.23	1,757.36	1,271.36
40,750	40,800	1,516.39	377.44	1,516.39	743.64	43,750	43,800	1,637.89	504.26	1,637.89	973.14	46,750	46,800	1,759.39	616.14	1,759.39	1,273.39
40,800	40,850	1,518.41	378.56	1,518.41	745.56	43,800	43,850	1,639.91	505.54	1,639.91	975.06	46,800	46,850	1,761.41	618.06	1,761.41	1,275.41
40,850	40,900	1,520.44	379.69	1,520.44	747.47	43,850	43,900	1,641.94	506.81	1,641.94	976.97	46,850	46,900	1,763.44	619.97	1,763.44	1,277.44
40,900	40,950	1,522.46	380.81	1,522.46	749.38	43,900	43,950	1,643.96	508.09	1,643.96	978.88	46,900	46,950	1,765.46	621.88	1,765.46	1,279.46
40,950	41,000	1,524.49	381.94	1,524.49	751.29	43,950	44,000	1,645.99	509.36	1,645.99	980.79	46,950	47,000	1,767.49	623.79	1,767.49	1,281.49
\$41,000						\$44,000						\$47,000					
41,000	41,050	1,526.51	408.60	1,526.51	791.46	44,000	44,050	1,648.01	510.96	1,648.01	1,032.97	47,000	47,050	1,769.51	625.71	1,769.51	1,324.01
41,050	41,100	1,528.54	409.80	1,528.54	793.37	44,050	44,100	1,650.04	512.87	1,650.04	1,034.90	47,050	47,100	1,771.54	627.62	1,771.54	1,326.04
41,100	41,150	1,530.56	411.00	1,530.56	795.28	44,100	44,150	1,652.06	514.78	1,652.06	1,036.84	47,100	47,150	1,773.56	629.53	1,773.56	1,328.06
41,150	41,200	1,532.59	412.20	1,532.59	797.19	44,150	44,200	1,654.09	516.69	1,654.09	1,038.77	47,150	47,200	1,775.59	631.44	1,775.59	1,330.09
41,200	41,250	1,534.61	413.40	1,534.61	799.11	44,200	44,250	1,656.11	518.61	1,656.11	1,040.71	47,200	47,250	1,777.61	633.36	1,777.61	1,332.11
41,250	41,300	1,536.64	414.60	1,536.64	801.02	44,250	44,300	1,658.14	520.52	1,658.14	1,042.64	47,250	47,300	1,779.64	635.27	1,779.64	1,334.14
41,300	41,350	1,538.66	415.80	1,538.66	802.93	44,300	44,350	1,660.16	522.43	1,660.16	1,044.58	47,300	47,350	1,781.66	637.18	1,781.66	1,336.16
41,350	41,400	1,540.69	417.00	1,540.69	804.84	44,350	44,400	1,662.19	524.34	1,662.19	1,046.51	47,350	47,400	1,783.69	639.09	1,783.69	1,338.19
41,400	41,450	1,542.71	418.20	1,542.71	806.76	44,400	44,450	1,664.21	526.26	1,664.21	1,048.45	47,400	47,450	1,785.71	641.01	1,785.71	1,340.21
41,450	41,500	1,544.74	419.40	1,544.74	808.67	44,450	44,500	1,666.24	528.17	1,666.24	1,050.38	47,450	47,500	1,787.74	642.92	1,787.74	1,342.24
41,500	41,550	1,546.76	446.89	1,546.76	810.58	44,500	44,550	1,668.26	530.08	1,668.26	1,064.55	47,500	47,550	1,789.76	644.83	1,789.76	1,344.26
41,550	41,600	1,548.79	448.16	1,548.79	812.49	44,550	44,600	1,670.29	531.99	1,670.29	1,066.51	47,550	47,600	1,791.79	646.74	1,791.79	1,346.29
41,600	41,650	1,550.81	449.44	1,550.81	814.41	44,600	44,650	1,672.31	533.91	1,672.31	1,068.47	47,600	47,650	1,793.81	648.66	1,793.81	1,348.31

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$48,000						\$51,000						\$54,000					
48,000	48,050	1,810.01	702.21	1,830.12	1,405.01	51,000	51,050	1,995.90	964.59	2,081.74	1,648.01	54,000	54,050	2,258.31	1,229.51	2,281.13	1,891.01
48,050	48,100	1,812.04	704.12	1,832.17	1,407.04	51,050	51,100	1,997.99	966.57	2,083.92	1,650.04	54,050	54,100	2,260.54	1,231.54	2,283.38	1,893.04
48,100	48,150	1,814.06	706.03	1,834.22	1,409.06	51,100	51,150	2,000.08	968.55	2,086.11	1,652.06	54,100	54,150	2,262.77	1,233.56	2,285.63	1,895.06
48,150	48,200	1,816.09	707.94	1,836.27	1,411.09	51,150	51,200	2,002.17	970.53	2,088.29	1,654.09	54,150	54,200	2,265.00	1,235.59	2,287.88	1,897.09
48,200	48,250	1,818.11	709.86	1,838.31	1,413.11	51,200	51,250	2,004.27	972.51	2,090.47	1,656.11	54,200	54,250	2,267.22	1,237.61	2,290.13	1,899.11
48,250	48,300	1,820.14	711.77	1,840.36	1,415.14	51,250	51,300	2,006.36	974.49	2,092.65	1,658.14	54,250	54,300	2,269.45	1,239.64	2,292.38	1,901.14
48,300	48,350	1,822.16	713.68	1,842.41	1,417.16	51,300	51,350	2,008.45	976.47	2,094.84	1,660.16	54,300	54,350	2,271.68	1,241.66	2,294.63	1,903.16
48,350	48,400	1,824.19	715.59	1,844.46	1,419.19	51,350	51,400	2,010.54	978.45	2,097.02	1,662.19	54,350	54,400	2,273.91	1,243.69	2,296.88	1,905.19
48,400	48,450	1,826.21	717.51	1,846.50	1,421.21	51,400	51,450	2,012.64	980.43	2,099.20	1,664.21	54,400	54,450	2,276.13	1,245.71	2,299.13	1,907.21
48,450	48,500	1,828.24	719.42	1,848.55	1,423.24	51,450	51,500	2,014.73	982.41	2,101.38	1,666.24	54,450	54,500	2,278.36	1,247.74	2,301.38	1,909.24
48,500	48,550	1,830.26	721.33	1,870.94	1,425.26	51,500	51,550	2,038.51	995.58	2,125.25	1,668.26	54,500	54,550	2,303.63	1,249.76	2,303.63	1,911.26
48,550	48,600	1,832.29	723.24	1,873.01	1,427.29	51,550	51,600	2,040.62	997.58	2,127.46	1,670.29	54,550	54,600	2,305.88	1,251.79	2,305.88	1,913.29
48,600	48,650	1,834.31	725.16	1,875.08	1,429.31	51,600	51,650	2,042.74	999.58	2,129.66	1,672.31	54,600	54,650	2,308.13	1,253.81	2,308.13	1,915.31
48,650	48,700	1,836.34	727.07	1,877.15	1,431.34	51,650	51,700	2,044.85	1,001.58	2,131.87	1,674.34	54,650	54,700	2,310.38	1,255.84	2,310.38	1,917.34
48,700	48,750	1,838.36	728.98	1,879.22	1,433.36	51,700	51,750	2,046.97	1,003.59	2,134.07	1,676.36	54,700	54,750	2,312.63	1,257.86	2,312.63	1,919.36
48,750	48,800	1,840.39	730.89	1,881.29	1,435.39	51,750	51,800	2,049.08	1,005.59	2,136.28	1,678.39	54,750	54,800	2,314.88	1,259.89	2,314.88	1,921.39
48,800	48,850	1,842.41	732.81	1,883.36	1,437.41	51,800	51,850	2,051.20	1,007.59	2,138.48	1,680.41	54,800	54,850	2,317.13	1,261.91	2,317.13	1,923.41
48,850	48,900	1,844.44	734.72	1,885.43	1,439.44	51,850	51,900	2,053.31	1,009.59	2,140.69	1,682.44	54,850	54,900	2,319.38	1,263.94	2,319.38	1,925.44
48,900	48,950	1,846.46	736.63	1,887.50	1,441.46	51,900	51,950	2,055.43	1,011.60	2,142.89	1,684.46	54,900	54,950	2,321.63	1,265.96	2,321.63	1,927.46
48,950	49,000	1,848.49	738.54	1,889.57	1,443.49	51,950	52,000	2,057.54	1,013.60	2,145.10	1,686.49	54,950	55,000	2,323.88	1,267.99	2,323.88	1,929.49
\$49,000						\$52,000						\$55,000					
49,000	49,050	1,850.51	778.71	1,912.20	1,486.01	52,000	52,050	2,081.57	1,067.51	2,169.21	1,729.01	55,000	55,050	2,326.13	1,310.51	2,326.13	1,972.01
49,050	49,100	1,852.54	780.62	1,914.29	1,488.04	52,050	52,100	2,083.71	1,069.54	2,171.44	1,731.04	55,050	55,100	2,328.38	1,312.54	2,328.38	1,974.04
49,100	49,150	1,854.56	782.53	1,916.38	1,490.06	52,100	52,150	2,085.84	1,071.56	2,173.67	1,733.06	55,100	55,150	2,330.63	1,314.56	2,330.63	1,976.06
49,150	49,200	1,856.59	784.44	1,918.47	1,492.09	52,150	52,200	2,087.98	1,073.59	2,175.90	1,735.09	55,150	55,200	2,332.88	1,316.59	2,332.88	1,978.09
49,200	49,250	1,858.61	786.36	1,920.57	1,494.11	52,200	52,250	2,090.12	1,075.61	2,178.12	1,737.11	55,200	55,250	2,335.13	1,318.61	2,335.13	1,980.11
49,250	49,300	1,860.64	788.27	1,922.66	1,496.14	52,250	52,300	2,092.26	1,077.64	2,180.35	1,739.14	55,250	55,300	2,337.38	1,320.64	2,337.38	1,982.14
49,300	49,350	1,862.66	790.18	1,924.75	1,498.16	52,300	52,350	2,094.39	1,079.66	2,182.58	1,741.16	55,300	55,350	2,339.63	1,322.66	2,339.63	1,984.16
49,350	49,400	1,864.69	792.09	1,926.84	1,500.19	52,350	52,400	2,096.53	1,081.69	2,184.81	1,743.19	55,350	55,400	2,341.88	1,324.69	2,341.88	1,986.19
49,400	49,450	1,866.71	794.01	1,928.94	1,502.21	52,400	52,450	2,098.67	1,083.71	2,187.03	1,745.21	55,400	55,450	2,344.13	1,326.71	2,344.13	1,988.21
49,450	49,500	1,868.74	795.92	1,931.03	1,504.24	52,450	52,500	2,100.81	1,085.74	2,189.26	1,747.24	55,450	55,500	2,346.38	1,328.74	2,346.38	1,990.24
49,500	49,550	1,870.76	797.83	1,933.91	1,506.26	52,500	52,550	2,125.08	1,087.76	2,213.63	1,749.26	55,500	55,550	2,348.63	1,330.76	2,348.63	1,992.26
49,550	49,600	1,872.79	799.74	1,936.02	1,508.29	52,550	52,600	2,127.24	1,089.79	2,215.88	1,751.29	55,550	55,600	2,350.88	1,332.79	2,350.88	1,994.29
49,600	49,650	1,874.81	801.66	1,938.14	1,510.31	52,600	52,650	2,129.40	1,091.81	2,218.13	1,753.31	55,600	55,650	2,353.13	1,334.81	2,353.13	1,996.31
49,650	49,700	1,876.84	803.57	1,940.25	1,512.34	52,650	52,700	2,131.56	1,093.84	2,220.38	1,755.34	55,650	55,700	2,355.38	1,336.84	2,355.38	1,998.34
49,700	49,750	1,878.86	805.48	1,942.37	1,514.36	52,700	52,750	2,133.72	1,095.86	2,222.63	1,757.36	55,700	55,750	2,357.63	1,338.86	2,357.63	2,000.36
49,750	49,800	1,880.89	807.39	1,944.48	1,516.39	52,750	52,800	2,135.88	1,097.89	2,224.88	1,759.39	55,750	55,800	2,359.88	1,340.89	2,359.88	2,002.39
49,800	49,850	1,882.91	809.31	1,946.60	1,518.41	52,800	52,850	2,138.04	1,099.91	2,227.13	1,761.41	55,800	55,850	2,362.13	1,342.91	2,362.13	2,004.41
49,850	49,900	1,884.94	811.22	1,948.71	1,520.44	52,850	52,900	2,140.20	1,101.94	2,229.38	1,763.44	55,850	55,900	2,364.38	1,344.94	2,364.38	2,006.44
49,900	49,950	1,886.96	813.13	1,970.83	1,522.46	52,900	52,950	2,142.36	1,103.96	2,231.63	1,765.46	55,900	55,950	2,366.63	1,346.96	2,366.63	2,008.46
49,950	50,000	1,888.99	815.04	1,972.94	1,524.49	52,950	53,000	2,144.52	1,105.99	2,233.88	1,767.49	55,950	56,000	2,368.88	1,348.99	2,368.88	2,010.49
\$50,000						\$53,000						\$56,000					
50,000	50,050	1,912.02	865.27	1,996.07	1,567.01	53,000	53,050	2,169.04	1,148.51	2,236.13	1,810.01	56,000	56,050	2,371.13	1,391.51	2,371.13	2,053.01
50,050	50,100	1,914.07	867.20	1,998.21	1,569.04	53,050	53,100	2,171.22	1,150.54	2,238.38	1,812.04	56,050	56,100	2,373.38	1,393.54	2,373.38	2,055.04
50,100	50,150	1,916.12	869.14	2,000.34	1,571.06	53,100	53,150	2,173.41	1,152.56	2,240.63	1,814.06	56,100	56,150	2,375.63	1,395.56	2,375.63	2,057.06
50,150	50,200	1,918.17	871.07	2,002.48	1,573.09	53,150	53,200	2,175.59	1,154.59	2,242.88	1,816.09	56,150	56,200	2,377.88	1,397.59	2,377.88	2,059.09
50,200	50,250	1,920.21	873.01	2,004.62	1,575.11	53,200	53,250	2,177.77	1,156.61	2,245.13	1,818.11	56,200	56,250	2,380.13	1,399.61	2,380.13	2,061.11
50,250	50,300	1,922.26	874.94	2,006.76	1,577.14	53,250	53,300	2,179.95	1,158.64	2,247.38	1,820.14	56,250	56,300	2,382.38	1,401.64	2,382.38	2,063.14
50,300	50,350	1,924.31	876.88	2,008.89	1,579.16	53,300	53,350	2,182.14	1,160.66	2,249.63	1,822.16	56,300	56,350	2,384.63	1,403.66	2,384.63	2,065.16
50,350	50,400	1,926.36	878.81	2,011.03	1,581.19	53,350	53,400	2,184.32	1,162.69	2,251.88	1,824.19	56,350	56,400	2,386.88	1,405.69	2,386.88	2,067.19
50,400	50,450	1,928.40	880.75	2,013.17	1,583.21	53,400	53,450	2,186.50	1,164.71	2,254.13	1,826.21	56,400	56,450	2,389.13	1,407.71	2,389.13	2,069.21
50,450	50,500	1,930.45	882.68	2,015.31	1,585.24	53,450	53,500	2,188.68	1,166.74	2,256.38	1,828.24	56,450	56,500	2,391.38	1,409.74	2,391.38	2,071.24
50,500	50,550	1,932.49	884.62	2,017.45	1,587.26	53,500	53,550	2,213.45	1,168.76	2,258.63	1,830.26	56,500	56,550	2,393.63	1,411.76	2,393.63	2,073.26
50,550	50,600	1,934.54	886.56	2,019.59	1,589.29	53,550	53										

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$57,000						\$60,000						\$63,000					
57,000	57,050	2,416.13	1,472.51	2,416.13	2,093.51	60,000	60,050	2,551.13	1,715.51	2,551.13	2,215.01	63,000	63,050	2,686.13	1,958.51	2,686.13	2,336.51
57,050	57,100	2,418.38	1,474.54	2,418.38	2,095.54	60,050	60,100	2,553.38	1,717.54	2,553.38	2,217.04	63,050	63,100	2,688.38	1,960.54	2,688.38	2,338.54
57,100	57,150	2,420.63	1,476.56	2,420.63	2,097.56	60,100	60,150	2,555.63	1,719.56	2,555.63	2,219.06	63,100	63,150	2,690.63	1,962.56	2,690.63	2,340.56
57,150	57,200	2,422.88	1,478.59	2,422.88	2,099.59	60,150	60,200	2,557.88	1,721.59	2,557.88	2,221.09	63,150	63,200	2,692.88	1,964.59	2,692.88	2,342.59
57,200	57,250	2,425.13	1,480.61	2,425.13	2,101.61	60,200	60,250	2,560.13	1,723.61	2,560.13	2,223.11	63,200	63,250	2,695.13	1,966.61	2,695.13	2,344.61
57,250	57,300	2,427.38	1,482.64	2,427.38	2,103.64	60,250	60,300	2,562.38	1,725.64	2,562.38	2,225.14	63,250	63,300	2,697.38	1,968.64	2,697.38	2,346.64
57,300	57,350	2,429.63	1,484.66	2,429.63	2,105.66	60,300	60,350	2,564.63	1,727.66	2,564.63	2,227.16	63,300	63,350	2,699.63	1,970.66	2,699.63	2,348.66
57,350	57,400	2,431.88	1,486.69	2,431.88	2,107.69	60,350	60,400	2,566.88	1,729.69	2,566.88	2,229.19	63,350	63,400	2,701.88	1,972.69	2,701.88	2,350.69
57,400	57,450	2,434.13	1,488.71	2,434.13	2,109.71	60,400	60,450	2,569.13	1,731.71	2,569.13	2,231.21	63,400	63,450	2,704.13	1,974.71	2,704.13	2,352.71
57,450	57,500	2,436.38	1,490.74	2,436.38	2,111.74	60,450	60,500	2,571.38	1,733.74	2,571.38	2,233.24	63,450	63,500	2,706.38	1,976.74	2,706.38	2,354.74
57,500	57,550	2,438.63	1,492.76	2,438.63	2,113.76	60,500	60,550	2,573.63	1,735.76	2,573.63	2,235.26	63,500	63,550	2,708.63	1,978.76	2,708.63	2,356.76
57,550	57,600	2,440.88	1,494.79	2,440.88	2,115.79	60,550	60,600	2,575.88	1,737.79	2,575.88	2,237.29	63,550	63,600	2,710.88	1,980.79	2,710.88	2,358.79
57,600	57,650	2,443.13	1,496.81	2,443.13	2,117.81	60,600	60,650	2,578.13	1,739.81	2,578.13	2,239.31	63,600	63,650	2,713.13	1,982.81	2,713.13	2,360.81
57,650	57,700	2,445.38	1,498.84	2,445.38	2,119.84	60,650	60,700	2,580.38	1,741.84	2,580.38	2,241.34	63,650	63,700	2,715.38	1,984.84	2,715.38	2,362.84
57,700	57,750	2,447.63	1,500.86	2,447.63	2,121.86	60,700	60,750	2,582.63	1,743.86	2,582.63	2,243.36	63,700	63,750	2,717.63	1,986.86	2,717.63	2,364.86
57,750	57,800	2,449.88	1,502.89	2,449.88	2,123.89	60,750	60,800	2,584.88	1,745.89	2,584.88	2,245.39	63,750	63,800	2,719.88	1,988.89	2,719.88	2,366.89
57,800	57,850	2,452.13	1,504.91	2,452.13	2,125.91	60,800	60,850	2,587.13	1,747.91	2,587.13	2,247.41	63,800	63,850	2,722.13	1,990.91	2,722.13	2,368.91
57,850	57,900	2,454.38	1,506.94	2,454.38	2,127.94	60,850	60,900	2,589.38	1,749.94	2,589.38	2,249.44	63,850	63,900	2,724.38	1,992.94	2,724.38	2,370.94
57,900	57,950	2,456.63	1,508.96	2,456.63	2,129.96	60,900	60,950	2,591.63	1,751.96	2,591.63	2,251.46	63,900	63,950	2,726.63	1,994.96	2,726.63	2,372.96
57,950	58,000	2,458.88	1,510.99	2,458.88	2,131.99	60,950	61,000	2,593.88	1,753.99	2,593.88	2,253.49	63,950	64,000	2,728.88	1,996.99	2,728.88	2,374.99
\$58,000						\$61,000						\$64,000					
58,000	58,050	2,461.13	1,553.51	2,461.13	2,134.01	61,000	61,050	2,596.13	1,796.51	2,596.13	2,255.51	64,000	64,050	2,731.13	2,039.51	2,731.13	2,377.01
58,050	58,100	2,463.38	1,555.54	2,463.38	2,136.04	61,050	61,100	2,598.38	1,798.54	2,598.38	2,257.54	64,050	64,100	2,733.38	2,041.54	2,733.38	2,379.04
58,100	58,150	2,465.63	1,557.56	2,465.63	2,138.06	61,100	61,150	2,600.63	1,800.56	2,600.63	2,259.56	64,100	64,150	2,735.63	2,043.56	2,735.63	2,381.06
58,150	58,200	2,467.88	1,559.59	2,467.88	2,140.09	61,150	61,200	2,602.88	1,802.59	2,602.88	2,261.59	64,150	64,200	2,737.88	2,045.59	2,737.88	2,383.09
58,200	58,250	2,470.13	1,561.61	2,470.13	2,142.11	61,200	61,250	2,605.13	1,804.61	2,605.13	2,263.61	64,200	64,250	2,740.13	2,047.61	2,740.13	2,385.11
58,250	58,300	2,472.38	1,563.64	2,472.38	2,144.14	61,250	61,300	2,607.38	1,806.64	2,607.38	2,265.64	64,250	64,300	2,742.38	2,049.64	2,742.38	2,387.14
58,300	58,350	2,474.63	1,565.66	2,474.63	2,146.16	61,300	61,350	2,609.63	1,808.66	2,609.63	2,267.66	64,300	64,350	2,744.63	2,051.66	2,744.63	2,389.16
58,350	58,400	2,476.88	1,567.69	2,476.88	2,148.19	61,350	61,400	2,611.88	1,810.69	2,611.88	2,269.69	64,350	64,400	2,746.88	2,053.69	2,746.88	2,391.19
58,400	58,450	2,479.13	1,569.71	2,479.13	2,150.21	61,400	61,450	2,614.13	1,812.71	2,614.13	2,271.71	64,400	64,450	2,749.13	2,055.71	2,749.13	2,393.21
58,450	58,500	2,481.38	1,571.74	2,481.38	2,152.24	61,450	61,500	2,616.38	1,814.74	2,616.38	2,273.74	64,450	64,500	2,751.38	2,057.74	2,751.38	2,395.24
58,500	58,550	2,483.63	1,573.76	2,483.63	2,154.26	61,500	61,550	2,618.63	1,816.76	2,618.63	2,275.76	64,500	64,550	2,753.63	2,059.76	2,753.63	2,397.26
58,550	58,600	2,485.88	1,575.79	2,485.88	2,156.29	61,550	61,600	2,620.88	1,818.79	2,620.88	2,277.79	64,550	64,600	2,755.88	2,061.79	2,755.88	2,399.29
58,600	58,650	2,488.13	1,577.81	2,488.13	2,158.31	61,600	61,650	2,623.13	1,820.81	2,623.13	2,279.81	64,600	64,650	2,758.13	2,063.81	2,758.13	2,401.31
58,650	58,700	2,490.38	1,579.84	2,490.38	2,160.34	61,650	61,700	2,625.38	1,822.84	2,625.38	2,281.84	64,650	64,700	2,760.38	2,065.84	2,760.38	2,403.34
58,700	58,750	2,492.63	1,581.86	2,492.63	2,162.36	61,700	61,750	2,627.63	1,824.86	2,627.63	2,283.86	64,700	64,750	2,762.63	2,067.86	2,762.63	2,405.36
58,750	58,800	2,494.88	1,583.89	2,494.88	2,164.39	61,750	61,800	2,629.88	1,826.89	2,629.88	2,285.89	64,750	64,800	2,764.88	2,069.89	2,764.88	2,407.39
58,800	58,850	2,497.13	1,585.91	2,497.13	2,166.41	61,800	61,850	2,632.13	1,828.91	2,632.13	2,287.91	64,800	64,850	2,767.13	2,071.91	2,767.13	2,409.41
58,850	58,900	2,499.38	1,587.94	2,499.38	2,168.44	61,850	61,900	2,634.38	1,830.94	2,634.38	2,289.94	64,850	64,900	2,769.38	2,073.94	2,769.38	2,411.44
58,900	58,950	2,501.63	1,589.96	2,501.63	2,170.46	61,900	61,950	2,636.63	1,832.96	2,636.63	2,291.96	64,900	64,950	2,771.63	2,075.96	2,771.63	2,413.46
58,950	59,000	2,503.88	1,591.99	2,503.88	2,172.49	61,950	62,000	2,638.88	1,834.99	2,638.88	2,293.99	64,950	65,000	2,773.88	2,077.99	2,773.88	2,415.49
\$59,000						\$62,000						\$65,000					
59,000	59,050	2,506.13	1,634.51	2,506.13	2,174.51	62,000	62,050	2,641.13	1,877.51	2,641.13	2,296.01	65,000	65,050	2,776.13	2,120.51	2,776.13	2,417.51
59,050	59,100	2,508.38	1,636.54	2,508.38	2,176.54	62,050	62,100	2,643.38	1,879.54	2,643.38	2,298.04	65,050	65,100	2,778.38	2,122.54	2,778.38	2,419.54
59,100	59,150	2,510.63	1,638.56	2,510.63	2,178.56	62,100	62,150	2,645.63	1,881.56	2,645.63	2,300.06	65,100	65,150	2,780.63	2,124.56	2,780.63	2,421.56
59,150	59,200	2,512.88	1,640.59	2,512.88	2,180.59	62,150	62,200	2,647.88	1,883.59	2,647.88	2,302.09	65,150	65,200	2,782.88	2,126.59	2,782.88	2,423.59
59,200	59,250	2,515.13	1,642.61	2,515.13	2,182.61	62,200	62,250	2,650.13	1,885.61	2,650.13	2,304.11	65,200	65,250	2,785.13	2,128.61	2,785.13	2,425.61
59,250	59,300	2,517.38	1,644.64	2,517.38	2,184.64	62,250	62,300	2,652.38	1,887.64	2,652.38	2,306.14	65,250	65,300	2,787.38	2,130.64	2,787.38	2,427.64
59,300	59,350	2,519.63	1,646.66	2,519.63	2,186.66	62,300	62,350	2,654.63	1,889.66	2,654.63	2,308.16	65,300	65,350	2,789.63	2,132.66	2,789.63	2,429.66
59,350	59,400	2,521.88	1,648.69	2,521.88	2,188.69	62,350	62,400	2,656.88	1,891.69	2,656.88	2,310.19	65,350	65,400	2,791.88	2,134.69	2,791.88	2,431.69
59,400	59,450	2,524.13	1,650.71	2,524.13	2,190.71	62,400	62,450	2,659.13	1,893.71	2,659.13	2,312.21	65,400	65,450	2,794.13	2,136.71	2,794.13	2,433.71
59,450	59,500	2,526.38	1,652.74	2,526.38	2,192.74	62,450	62,500	2,661.38	1,895.74	2,661.38	2,314.24	65,450	65,500	2,796.38	2,138.74	2,796.38	2,435.74
59,500	59,550	2,528.63	1,654.76	2,528.63	2,194.76	62,500	62,550	2,663.63	1,897.76	2,663.63	2,316.26	65,500	65,550	2,798.63	2,140		

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$66,000						\$69,000						\$72,000					
66,000	66,050	2,821.13	2,201.51	2,821.13	2,458.01	69,000	69,050	2,956.13	2,444.51	2,956.13	2,579.51	72,000	72,050	3,091.13	2,647.01	3,091.13	2,701.01
66,050	66,100	2,823.38	2,203.54	2,823.38	2,460.04	69,050	69,100	2,958.38	2,446.54	2,958.38	2,581.54	72,050	72,100	3,093.38	2,649.04	3,093.38	2,703.04
66,100	66,150	2,825.63	2,205.56	2,825.63	2,462.06	69,100	69,150	2,960.63	2,448.56	2,960.63	2,583.56	72,100	72,150	3,095.63	2,651.06	3,095.63	2,705.06
66,150	66,200	2,827.88	2,207.59	2,827.88	2,464.09	69,150	69,200	2,962.88	2,450.59	2,962.88	2,585.59	72,150	72,200	3,097.88	2,653.09	3,097.88	2,707.09
66,200	66,250	2,830.13	2,209.61	2,830.13	2,466.11	69,200	69,250	2,965.13	2,452.61	2,965.13	2,587.61	72,200	72,250	3,100.13	2,655.11	3,100.13	2,709.11
66,250	66,300	2,832.38	2,211.64	2,832.38	2,468.14	69,250	69,300	2,967.38	2,454.64	2,967.38	2,589.64	72,250	72,300	3,102.38	2,657.14	3,102.38	2,711.14
66,300	66,350	2,834.63	2,213.66	2,834.63	2,470.16	69,300	69,350	2,969.63	2,456.66	2,969.63	2,591.66	72,300	72,350	3,104.63	2,659.16	3,104.63	2,713.16
66,350	66,400	2,836.88	2,215.69	2,836.88	2,472.19	69,350	69,400	2,971.88	2,458.69	2,971.88	2,593.69	72,350	72,400	3,106.88	2,661.19	3,106.88	2,715.19
66,400	66,450	2,839.13	2,217.71	2,839.13	2,474.21	69,400	69,450	2,974.13	2,460.71	2,974.13	2,595.71	72,400	72,450	3,109.13	2,663.21	3,109.13	2,717.21
66,450	66,500	2,841.38	2,219.74	2,841.38	2,476.24	69,450	69,500	2,976.38	2,462.74	2,976.38	2,597.74	72,450	72,500	3,111.38	2,665.24	3,111.38	2,719.24
66,500	66,550	2,843.63	2,221.76	2,843.63	2,478.26	69,500	69,550	2,978.63	2,464.76	2,978.63	2,599.76	72,500	72,550	3,113.63	2,667.26	3,113.63	2,721.26
66,550	66,600	2,845.88	2,223.79	2,845.88	2,480.29	69,550	69,600	2,980.88	2,466.79	2,980.88	2,601.79	72,550	72,600	3,115.88	2,669.29	3,115.88	2,723.29
66,600	66,650	2,848.13	2,225.81	2,848.13	2,482.31	69,600	69,650	2,983.13	2,468.81	2,983.13	2,603.81	72,600	72,650	3,118.13	2,671.31	3,118.13	2,725.31
66,650	66,700	2,850.38	2,227.84	2,850.38	2,484.34	69,650	69,700	2,985.38	2,470.84	2,985.38	2,605.84	72,650	72,700	3,120.38	2,673.34	3,120.38	2,727.34
66,700	66,750	2,852.63	2,229.86	2,852.63	2,486.36	69,700	69,750	2,987.63	2,472.86	2,987.63	2,607.86	72,700	72,750	3,122.63	2,675.36	3,122.63	2,729.36
66,750	66,800	2,854.88	2,231.89	2,854.88	2,488.39	69,750	69,800	2,989.88	2,474.89	2,989.88	2,609.89	72,750	72,800	3,124.88	2,677.39	3,124.88	2,731.39
66,800	66,850	2,857.13	2,233.91	2,857.13	2,490.41	69,800	69,850	2,992.13	2,476.91	2,992.13	2,611.91	72,800	72,850	3,127.13	2,679.41	3,127.13	2,733.41
66,850	66,900	2,859.38	2,235.94	2,859.38	2,492.44	69,850	69,900	2,994.38	2,478.94	2,994.38	2,613.94	72,850	72,900	3,129.38	2,681.44	3,129.38	2,735.44
66,900	66,950	2,861.63	2,237.96	2,861.63	2,494.46	69,900	69,950	2,996.63	2,480.96	2,996.63	2,615.96	72,900	72,950	3,131.63	2,683.46	3,131.63	2,737.46
66,950	67,000	2,863.88	2,239.99	2,863.88	2,496.49	69,950	70,000	2,998.88	2,482.99	2,998.88	2,617.99	72,950	73,000	3,133.88	2,685.49	3,133.88	2,739.49
\$67,000						\$70,000						\$73,000					
67,000	67,050	2,866.13	2,282.51	2,866.13	2,498.51	70,000	70,050	3,001.13	2,525.51	3,001.13	2,620.01	73,000	73,050	3,136.13	2,687.51	3,136.13	2,741.51
67,050	67,100	2,868.38	2,284.54	2,868.38	2,500.54	70,050	70,100	3,003.38	2,527.54	3,003.38	2,622.04	73,050	73,100	3,138.38	2,689.54	3,138.38	2,743.54
67,100	67,150	2,870.63	2,286.56	2,870.63	2,502.56	70,100	70,150	3,005.63	2,529.56	3,005.63	2,624.06	73,100	73,150	3,140.63	2,691.56	3,140.63	2,745.56
67,150	67,200	2,872.88	2,288.59	2,872.88	2,504.59	70,150	70,200	3,007.88	2,531.59	3,007.88	2,626.09	73,150	73,200	3,142.88	2,693.59	3,142.88	2,747.59
67,200	67,250	2,875.13	2,290.61	2,875.13	2,506.61	70,200	70,250	3,010.13	2,533.61	3,010.13	2,628.11	73,200	73,250	3,145.13	2,695.61	3,145.13	2,749.61
67,250	67,300	2,877.38	2,292.64	2,877.38	2,508.64	70,250	70,300	3,012.38	2,535.64	3,012.38	2,630.14	73,250	73,300	3,147.38	2,697.64	3,147.38	2,751.64
67,300	67,350	2,879.63	2,294.66	2,879.63	2,510.66	70,300	70,350	3,014.63	2,537.66	3,014.63	2,632.16	73,300	73,350	3,149.63	2,699.66	3,149.63	2,753.66
67,350	67,400	2,881.88	2,296.69	2,881.88	2,512.69	70,350	70,400	3,016.88	2,539.69	3,016.88	2,634.19	73,350	73,400	3,151.88	2,701.69	3,151.88	2,755.69
67,400	67,450	2,884.13	2,298.71	2,884.13	2,514.71	70,400	70,450	3,019.13	2,541.71	3,019.13	2,636.21	73,400	73,450	3,154.13	2,703.71	3,154.13	2,757.71
67,450	67,500	2,886.38	2,300.74	2,886.38	2,516.74	70,450	70,500	3,021.38	2,543.74	3,021.38	2,638.24	73,450	73,500	3,156.38	2,705.74	3,156.38	2,759.74
67,500	67,550	2,888.63	2,302.76	2,888.63	2,518.76	70,500	70,550	3,023.63	2,545.76	3,023.63	2,640.26	73,500	73,550	3,158.63	2,707.76	3,158.63	2,761.76
67,550	67,600	2,890.88	2,304.79	2,890.88	2,520.79	70,550	70,600	3,025.88	2,547.79	3,025.88	2,642.29	73,550	73,600	3,160.88	2,709.79	3,160.88	2,763.79
67,600	67,650	2,893.13	2,306.81	2,893.13	2,522.81	70,600	70,650	3,028.13	2,549.81	3,028.13	2,644.31	73,600	73,650	3,163.13	2,711.81	3,163.13	2,765.81
67,650	67,700	2,895.38	2,308.84	2,895.38	2,524.84	70,650	70,700	3,030.38	2,551.84	3,030.38	2,646.34	73,650	73,700	3,165.38	2,713.84	3,165.38	2,767.84
67,700	67,750	2,897.63	2,310.86	2,897.63	2,526.86	70,700	70,750	3,032.63	2,553.86	3,032.63	2,648.36	73,700	73,750	3,167.63	2,715.86	3,167.63	2,769.86
67,750	67,800	2,899.88	2,312.89	2,899.88	2,528.89	70,750	70,800	3,034.88	2,555.89	3,034.88	2,650.39	73,750	73,800	3,169.88	2,717.89	3,169.88	2,771.89
67,800	67,850	2,902.13	2,314.91	2,902.13	2,530.91	70,800	70,850	3,037.13	2,557.91	3,037.13	2,652.41	73,800	73,850	3,172.13	2,719.91	3,172.13	2,773.91
67,850	67,900	2,904.38	2,316.94	2,904.38	2,532.94	70,850	70,900	3,039.38	2,559.94	3,039.38	2,654.44	73,850	73,900	3,174.38	2,721.94	3,174.38	2,775.94
67,900	67,950	2,906.63	2,318.96	2,906.63	2,534.96	70,900	70,950	3,041.63	2,561.96	3,041.63	2,656.46	73,900	73,950	3,176.63	2,723.96	3,176.63	2,777.96
67,950	68,000	2,908.88	2,320.99	2,908.88	2,536.99	70,950	71,000	3,043.88	2,563.99	3,043.88	2,658.49	73,950	74,000	3,178.88	2,725.99	3,178.88	2,779.99
\$68,000						\$71,000						\$74,000					
68,000	68,050	2,911.13	2,363.51	2,911.13	2,539.01	71,000	71,050	3,046.13	2,606.51	3,046.13	2,660.51	74,000	74,050	3,181.13	2,728.01	3,181.13	2,812.92
68,050	68,100	2,913.38	2,365.54	2,913.38	2,541.04	71,050	71,100	3,048.38	2,608.54	3,048.38	2,662.54	74,050	74,100	3,183.38	2,730.04	3,183.38	2,814.97
68,100	68,150	2,915.63	2,367.56	2,915.63	2,543.06	71,100	71,150	3,050.63	2,610.56	3,050.63	2,664.56	74,100	74,150	3,185.63	2,732.06	3,185.63	2,817.02
68,150	68,200	2,917.88	2,369.59	2,917.88	2,545.09	71,150	71,200	3,052.88	2,612.59	3,052.88	2,666.59	74,150	74,200	3,187.88	2,734.09	3,187.88	2,819.07
68,200	68,250	2,920.13	2,371.61	2,920.13	2,547.11	71,200	71,250	3,055.13	2,614.61	3,055.13	2,668.61	74,200	74,250	3,190.13	2,736.11	3,190.13	2,821.11
68,250	68,300	2,922.38	2,373.64	2,922.38	2,549.14	71,250	71,300	3,057.38	2,616.64	3,057.38	2,670.64	74,250	74,300	3,192.38	2,738.14	3,192.38	2,823.16
68,300	68,350	2,924.63	2,375.66	2,924.63	2,551.16	71,300	71,350	3,059.63	2,618.66	3,059.63	2,672.66	74,300	74,350	3,194.63	2,740.16	3,194.63	2,825.21
68,350	68,400	2,926.88	2,377.69	2,926.88	2,553.19	71,350	71,400	3,061.88	2,620.69	3,061.88	2,674.69	74,350	74,400	3,196.88	2,742.19	3,196.88	2,827.26
68,400	68,450	2,929.13	2,379.71	2,929.13	2,555.21	71,400	71,450	3,064.13	2,622.71	3,064.13	2,676.71	74,400	74,450	3,199.13	2,744.21	3,199.13	2,829.30
68,450	68,500	2,931.38	2,381.74	2,931.38	2,557.24	71,450	71,500	3,066.38	2,624.74	3,066.38	2,678.74	74,450	74,500	3,201.38	2,746.24	3,201.38	2,831.35
68,500	68,550	2,933.63	2,383.76	2,933.63	2,559.26	71,500	71,550	3,068.63	2,626.76	3,068.63	2,680.76	74,500	74,550	3,203.63	2,748		

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$75,000						\$78,000						\$81,000					
75,000	75,050	3,226.13	2,768.51	3,226.13	2,916.60	78,000	78,050	3,361.13	2,890.01	3,361.13	3,238.41	81,000	81,050	3,496.13	3,011.51	3,496.13	3,406.13
75,050	75,100	3,228.38	2,770.54	3,228.38	2,918.69	78,050	78,100	3,363.38	2,892.04	3,363.38	3,240.64	81,050	81,100	3,498.38	3,013.54	3,498.38	3,408.38
75,100	75,150	3,230.63	2,772.56	3,230.63	2,920.78	78,100	78,150	3,365.63	2,894.06	3,365.63	3,242.87	81,100	81,150	3,500.63	3,015.56	3,500.63	3,410.63
75,150	75,200	3,232.88	2,774.59	3,232.88	2,922.87	78,150	78,200	3,367.88	2,896.09	3,367.88	3,245.10	81,150	81,200	3,502.88	3,017.59	3,502.88	3,412.88
75,200	75,250	3,235.13	2,776.61	3,235.13	2,924.97	78,200	78,250	3,370.13	2,898.11	3,370.13	3,247.32	81,200	81,250	3,505.13	3,019.61	3,505.13	3,415.13
75,250	75,300	3,237.38	2,778.64	3,237.38	2,927.06	78,250	78,300	3,372.38	2,900.14	3,372.38	3,249.55	81,250	81,300	3,507.38	3,021.64	3,507.38	3,417.38
75,300	75,350	3,239.63	2,780.66	3,239.63	2,929.15	78,300	78,350	3,374.63	2,902.16	3,374.63	3,251.78	81,300	81,350	3,509.63	3,023.66	3,509.63	3,419.63
75,350	75,400	3,241.88	2,782.69	3,241.88	2,931.24	78,350	78,400	3,376.88	2,904.19	3,376.88	3,254.01	81,350	81,400	3,511.88	3,025.69	3,511.88	3,421.88
75,400	75,450	3,244.13	2,784.71	3,244.13	2,933.34	78,400	78,450	3,379.13	2,906.21	3,379.13	3,256.23	81,400	81,450	3,514.13	3,027.71	3,514.13	3,424.13
75,450	75,500	3,246.38	2,786.74	3,246.38	2,935.43	78,450	78,500	3,381.38	2,908.24	3,381.38	3,258.46	81,450	81,500	3,516.38	3,029.74	3,516.38	3,426.38
75,500	75,550	3,248.63	2,788.76	3,248.63	2,969.11	78,500	78,550	3,383.63	2,910.26	3,383.63	3,293.63	81,500	81,550	3,518.63	3,031.76	3,518.63	3,428.63
75,550	75,600	3,250.88	2,790.79	3,250.88	2,971.22	78,550	78,600	3,385.88	2,912.29	3,385.88	3,295.88	81,550	81,600	3,520.88	3,033.79	3,520.88	3,430.88
75,600	75,650	3,253.13	2,792.81	3,253.13	2,973.34	78,600	78,650	3,388.13	2,914.31	3,388.13	3,298.13	81,600	81,650	3,523.13	3,035.81	3,523.13	3,433.13
75,650	75,700	3,255.38	2,794.84	3,255.38	2,975.45	78,650	78,700	3,390.38	2,916.34	3,390.38	3,300.38	81,650	81,700	3,525.38	3,037.84	3,525.38	3,435.38
75,700	75,750	3,257.63	2,796.86	3,257.63	2,977.57	78,700	78,750	3,392.63	2,918.36	3,392.63	3,302.63	81,700	81,750	3,527.63	3,039.86	3,527.63	3,437.63
75,750	75,800	3,259.88	2,798.89	3,259.88	2,979.68	78,750	78,800	3,394.88	2,920.39	3,394.88	3,304.88	81,750	81,800	3,529.88	3,041.89	3,529.88	3,439.88
75,800	75,850	3,262.13	2,800.91	3,262.13	2,981.80	78,800	78,850	3,397.13	2,922.41	3,397.13	3,307.13	81,800	81,850	3,532.13	3,043.91	3,532.13	3,442.13
75,850	75,900	3,264.38	2,802.94	3,264.38	2,983.91	78,850	78,900	3,399.38	2,924.44	3,399.38	3,309.38	81,850	81,900	3,534.38	3,045.94	3,534.38	3,444.38
75,900	75,950	3,266.63	2,804.96	3,266.63	2,986.03	78,900	78,950	3,401.63	2,926.46	3,401.63	3,311.63	81,900	81,950	3,536.63	3,047.96	3,536.63	3,446.63
75,950	76,000	3,268.88	2,806.99	3,268.88	2,988.14	78,950	79,000	3,403.88	2,928.49	3,403.88	3,313.88	81,950	82,000	3,538.88	3,049.99	3,538.88	3,448.88
\$76,000						\$79,000						\$82,000					
76,000	76,050	3,271.13	2,809.01	3,271.13	3,022.07	79,000	79,050	3,406.13	2,930.51	3,406.13	3,316.13	82,000	82,050	3,541.13	3,052.01	3,541.13	3,451.13
76,050	76,100	3,273.38	2,811.04	3,273.38	3,024.21	79,050	79,100	3,408.38	2,932.54	3,408.38	3,318.38	82,050	82,100	3,543.38	3,054.04	3,543.38	3,453.38
76,100	76,150	3,275.63	2,813.06	3,275.63	3,026.34	79,100	79,150	3,410.63	2,934.56	3,410.63	3,320.63	82,100	82,150	3,545.63	3,056.06	3,545.63	3,455.63
76,150	76,200	3,277.88	2,815.09	3,277.88	3,028.48	79,150	79,200	3,412.88	2,936.59	3,412.88	3,322.88	82,150	82,200	3,547.88	3,058.09	3,547.88	3,457.88
76,200	76,250	3,280.13	2,817.11	3,280.13	3,030.62	79,200	79,250	3,415.13	2,938.61	3,415.13	3,325.13	82,200	82,250	3,550.13	3,060.11	3,550.13	3,460.13
76,250	76,300	3,282.38	2,819.14	3,282.38	3,032.76	79,250	79,300	3,417.38	2,940.64	3,417.38	3,327.38	82,250	82,300	3,552.38	3,062.14	3,552.38	3,462.38
76,300	76,350	3,284.63	2,821.16	3,284.63	3,034.89	79,300	79,350	3,419.63	2,942.66	3,419.63	3,329.63	82,300	82,350	3,554.63	3,064.16	3,554.63	3,464.63
76,350	76,400	3,286.88	2,823.19	3,286.88	3,037.03	79,350	79,400	3,421.88	2,944.69	3,421.88	3,331.88	82,350	82,400	3,556.88	3,066.19	3,556.88	3,466.88
76,400	76,450	3,289.13	2,825.21	3,289.13	3,039.17	79,400	79,450	3,424.13	2,946.71	3,424.13	3,334.13	82,400	82,450	3,559.13	3,068.21	3,559.13	3,469.13
76,450	76,500	3,291.38	2,827.24	3,291.38	3,041.31	79,450	79,500	3,426.38	2,948.74	3,426.38	3,336.38	82,450	82,500	3,561.38	3,070.24	3,561.38	3,471.38
76,500	76,550	3,293.63	2,829.26	3,293.63	3,075.48	79,500	79,550	3,428.63	2,950.76	3,428.63	3,338.63	82,500	82,550	3,563.63	3,072.26	3,563.63	3,473.63
76,550	76,600	3,295.88	2,831.29	3,295.88	3,077.64	79,550	79,600	3,430.88	2,952.79	3,430.88	3,340.88	82,550	82,600	3,565.88	3,074.29	3,565.88	3,475.88
76,600	76,650	3,298.13	2,833.31	3,298.13	3,079.80	79,600	79,650	3,433.13	2,954.81	3,433.13	3,343.13	82,600	82,650	3,568.13	3,076.31	3,568.13	3,478.13
76,650	76,700	3,300.38	2,835.34	3,300.38	3,081.96	79,650	79,700	3,435.38	2,956.84	3,435.38	3,345.38	82,650	82,700	3,570.38	3,078.34	3,570.38	3,480.38
76,700	76,750	3,302.63	2,837.36	3,302.63	3,084.12	79,700	79,750	3,437.63	2,958.86	3,437.63	3,347.63	82,700	82,750	3,572.63	3,080.36	3,572.63	3,482.63
76,750	76,800	3,304.88	2,839.39	3,304.88	3,086.28	79,750	79,800	3,439.88	2,960.89	3,439.88	3,349.88	82,750	82,800	3,574.88	3,082.39	3,574.88	3,484.88
76,800	76,850	3,307.13	2,841.41	3,307.13	3,088.44	79,800	79,850	3,442.13	2,962.91	3,442.13	3,352.13	82,800	82,850	3,577.13	3,084.41	3,577.13	3,487.13
76,850	76,900	3,309.38	2,843.44	3,309.38	3,090.60	79,850	79,900	3,444.38	2,964.94	3,444.38	3,354.38	82,850	82,900	3,579.38	3,086.44	3,579.38	3,489.38
76,900	76,950	3,311.63	2,845.46	3,311.63	3,092.76	79,900	79,950	3,446.63	2,966.96	3,446.63	3,356.63	82,900	82,950	3,581.63	3,088.46	3,581.63	3,491.63
76,950	77,000	3,313.88	2,847.49	3,313.88	3,094.92	79,950	80,000	3,448.88	2,968.99	3,448.88	3,358.88	82,950	83,000	3,583.88	3,090.49	3,583.88	3,493.88
\$77,000						\$80,000						\$83,000					
77,000	77,050	3,316.13	2,849.51	3,316.13	3,129.34	80,000	80,050	3,451.13	2,971.01	3,451.13	3,361.13	83,000	83,050	3,586.13	3,092.51	3,586.13	3,496.13
77,050	77,100	3,318.38	2,851.54	3,318.38	3,131.52	80,050	80,100	3,453.38	2,973.04	3,453.38	3,363.38	83,050	83,100	3,588.38	3,094.54	3,588.38	3,498.38
77,100	77,150	3,320.63	2,853.56	3,320.63	3,133.71	80,100	80,150	3,455.63	2,975.06	3,455.63	3,365.63	83,100	83,150	3,590.63	3,096.56	3,590.63	3,500.63
77,150	77,200	3,322.88	2,855.59	3,322.88	3,135.89	80,150	80,200	3,457.88	2,977.09	3,457.88	3,367.88	83,150	83,200	3,592.88	3,098.59	3,592.88	3,502.88
77,200	77,250	3,325.13	2,857.61	3,325.13	3,138.07	80,200	80,250	3,460.13	2,979.11	3,460.13	3,370.13	83,200	83,250	3,595.13	3,100.61	3,595.13	3,505.13
77,250	77,300	3,327.38	2,859.64	3,327.38	3,140.25	80,250	80,300	3,462.38	2,981.14	3,462.38	3,372.38	83,250	83,300	3,597.38	3,102.64	3,597.38	3,507.38
77,300	77,350	3,329.63	2,861.66	3,329.63	3,142.44	80,300	80,350	3,464.63	2,983.16	3,464.63	3,374.63	83,300	83,350	3,599.63	3,104.66	3,599.63	3,509.63
77,350	77,400	3,331.88	2,863.69	3,331.88	3,144.62	80,350	80,400	3,466.88	2,985.19	3,466.88	3,376.88	83,350	83,400	3,601.88	3,106.69	3,601.88	3,511.88
77,400	77,450	3,334.13	2,865.71	3,334.13	3,146.80	80,400	80,450	3,469.13	2,987.21	3,469.13	3,379.13	83,400	83,450	3,604.13	3,108.71	3,604.13	3,514.13
77,450	77,500	3,336.38	2,867.74	3,336.38	3,148.98	80,450	80,500	3,471.38	2,989.24	3,471.38	3,381.38	83,450	83,500	3,606.38	3,110.74	3,606.38	3,516.38
77,500	77,550	3,338.63	2,869.76	3,338.63	3,183.65	80,500	80,550	3,473.63	2,991.26	3,473.63	3,383.63	83,500	83,550	3,608.63	3,112		

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is **		And you are				If CT AGI is **		And you are				If CT AGI is **		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$84,000						\$87,000						\$90,000					
84,000	84,050	3,631.13	3,133.01	3,631.13	3,541.13	87,000	87,050	3,766.13	3,254.51	3,766.13	3,676.13	90,000	90,050	3,901.13	3,376.01	3,901.13	3,811.13
84,050	84,100	3,633.38	3,135.04	3,633.38	3,543.38	87,050	87,100	3,768.38	3,256.54	3,768.38	3,678.38	90,050	90,100	3,903.38	3,378.04	3,903.38	3,813.38
84,100	84,150	3,635.63	3,137.06	3,635.63	3,545.63	87,100	87,150	3,770.63	3,258.56	3,770.63	3,680.63	90,100	90,150	3,905.63	3,380.06	3,905.63	3,815.63
84,150	84,200	3,637.88	3,139.09	3,637.88	3,547.88	87,150	87,200	3,772.88	3,260.59	3,772.88	3,682.88	90,150	90,200	3,907.88	3,382.09	3,907.88	3,817.88
84,200	84,250	3,640.13	3,141.11	3,640.13	3,550.13	87,200	87,250	3,775.13	3,262.61	3,775.13	3,685.13	90,200	90,250	3,910.13	3,384.11	3,910.13	3,820.13
84,250	84,300	3,642.38	3,143.14	3,642.38	3,552.38	87,250	87,300	3,777.38	3,264.64	3,777.38	3,687.38	90,250	90,300	3,912.38	3,386.14	3,912.38	3,822.38
84,300	84,350	3,644.63	3,145.16	3,644.63	3,554.63	87,300	87,350	3,779.63	3,266.66	3,779.63	3,689.63	90,300	90,350	3,914.63	3,388.16	3,914.63	3,824.63
84,350	84,400	3,646.88	3,147.19	3,646.88	3,556.88	87,350	87,400	3,781.88	3,268.69	3,781.88	3,691.88	90,350	90,400	3,916.88	3,390.19	3,916.88	3,826.88
84,400	84,450	3,649.13	3,149.21	3,649.13	3,559.13	87,400	87,450	3,784.13	3,270.71	3,784.13	3,694.13	90,400	90,450	3,919.13	3,392.21	3,919.13	3,829.13
84,450	84,500	3,651.38	3,151.24	3,651.38	3,561.38	87,450	87,500	3,786.38	3,272.74	3,786.38	3,696.38	90,450	90,500	3,921.38	3,394.24	3,921.38	3,831.38
84,500	84,550	3,653.63	3,153.26	3,653.63	3,563.63	87,500	87,550	3,788.63	3,274.76	3,788.63	3,698.63	90,500	90,550	3,923.63	3,396.26	3,923.63	3,833.63
84,550	84,600	3,655.88	3,155.29	3,655.88	3,565.88	87,550	87,600	3,790.88	3,276.79	3,790.88	3,700.88	90,550	90,600	3,925.88	3,398.29	3,925.88	3,835.88
84,600	84,650	3,658.13	3,157.31	3,658.13	3,568.13	87,600	87,650	3,793.13	3,278.81	3,793.13	3,703.13	90,600	90,650	3,928.13	3,400.31	3,928.13	3,838.13
84,650	84,700	3,660.38	3,159.34	3,660.38	3,570.38	87,650	87,700	3,795.38	3,280.84	3,795.38	3,705.38	90,650	90,700	3,930.38	3,402.34	3,930.38	3,840.38
84,700	84,750	3,662.63	3,161.36	3,662.63	3,572.63	87,700	87,750	3,797.63	3,282.86	3,797.63	3,707.63	90,700	90,750	3,932.63	3,404.36	3,932.63	3,842.63
84,750	84,800	3,664.88	3,163.39	3,664.88	3,574.88	87,750	87,800	3,799.88	3,284.89	3,799.88	3,709.88	90,750	90,800	3,934.88	3,406.39	3,934.88	3,844.88
84,800	84,850	3,667.13	3,165.41	3,667.13	3,577.13	87,800	87,850	3,802.13	3,286.91	3,802.13	3,712.13	90,800	90,850	3,937.13	3,408.41	3,937.13	3,847.13
84,850	84,900	3,669.38	3,167.44	3,669.38	3,579.38	87,850	87,900	3,804.38	3,288.94	3,804.38	3,714.38	90,850	90,900	3,939.38	3,410.44	3,939.38	3,849.38
84,900	84,950	3,671.63	3,169.46	3,671.63	3,581.63	87,900	87,950	3,806.63	3,290.96	3,806.63	3,716.63	90,900	90,950	3,941.63	3,412.46	3,941.63	3,851.63
84,950	85,000	3,673.88	3,171.49	3,673.88	3,583.88	87,950	88,000	3,808.88	3,292.99	3,808.88	3,718.88	90,950	91,000	3,943.88	3,414.49	3,943.88	3,853.88
\$85,000						\$88,000						\$91,000					
85,000	85,050	3,676.13	3,173.51	3,676.13	3,586.13	88,000	88,050	3,811.13	3,295.01	3,811.13	3,721.13	91,000	91,050	3,946.13	3,416.51	3,946.13	3,856.13
85,050	85,100	3,678.38	3,175.54	3,678.38	3,588.38	88,050	88,100	3,813.38	3,297.04	3,813.38	3,723.38	91,050	91,100	3,948.38	3,418.54	3,948.38	3,858.38
85,100	85,150	3,680.63	3,177.56	3,680.63	3,590.63	88,100	88,150	3,815.63	3,299.06	3,815.63	3,725.63	91,100	91,150	3,950.63	3,420.56	3,950.63	3,860.63
85,150	85,200	3,682.88	3,179.59	3,682.88	3,592.88	88,150	88,200	3,817.88	3,301.09	3,817.88	3,727.88	91,150	91,200	3,952.88	3,422.59	3,952.88	3,862.88
85,200	85,250	3,685.13	3,181.61	3,685.13	3,595.13	88,200	88,250	3,820.13	3,303.11	3,820.13	3,730.13	91,200	91,250	3,955.13	3,424.61	3,955.13	3,865.13
85,250	85,300	3,687.38	3,183.64	3,687.38	3,597.38	88,250	88,300	3,822.38	3,305.14	3,822.38	3,732.38	91,250	91,300	3,957.38	3,426.64	3,957.38	3,867.38
85,300	85,350	3,689.63	3,185.66	3,689.63	3,599.63	88,300	88,350	3,824.63	3,307.16	3,824.63	3,734.63	91,300	91,350	3,959.63	3,428.66	3,959.63	3,869.63
85,350	85,400	3,691.88	3,187.69	3,691.88	3,601.88	88,350	88,400	3,826.88	3,309.19	3,826.88	3,736.88	91,350	91,400	3,961.88	3,430.69	3,961.88	3,871.88
85,400	85,450	3,694.13	3,189.71	3,694.13	3,604.13	88,400	88,450	3,829.13	3,311.21	3,829.13	3,739.13	91,400	91,450	3,964.13	3,432.71	3,964.13	3,874.13
85,450	85,500	3,696.38	3,191.74	3,696.38	3,606.38	88,450	88,500	3,831.38	3,313.24	3,831.38	3,741.38	91,450	91,500	3,966.38	3,434.74	3,966.38	3,876.38
85,500	85,550	3,698.63	3,193.76	3,698.63	3,608.63	88,500	88,550	3,833.63	3,315.26	3,833.63	3,743.63	91,500	91,550	3,968.63	3,436.76	3,968.63	3,878.63
85,550	85,600	3,700.88	3,195.79	3,700.88	3,610.88	88,550	88,600	3,835.88	3,317.29	3,835.88	3,745.88	91,550	91,600	3,970.88	3,438.79	3,970.88	3,880.88
85,600	85,650	3,703.13	3,197.81	3,703.13	3,613.13	88,600	88,650	3,838.13	3,319.31	3,838.13	3,748.13	91,600	91,650	3,973.13	3,440.81	3,973.13	3,883.13
85,650	85,700	3,705.38	3,199.84	3,705.38	3,615.38	88,650	88,700	3,840.38	3,321.34	3,840.38	3,750.38	91,650	91,700	3,975.38	3,442.84	3,975.38	3,885.38
85,700	85,750	3,707.63	3,201.86	3,707.63	3,617.63	88,700	88,750	3,842.63	3,323.36	3,842.63	3,752.63	91,700	91,750	3,977.63	3,444.86	3,977.63	3,887.63
85,750	85,800	3,709.88	3,203.89	3,709.88	3,619.88	88,750	88,800	3,844.88	3,325.39	3,844.88	3,754.88	91,750	91,800	3,979.88	3,446.89	3,979.88	3,889.88
85,800	85,850	3,712.13	3,205.91	3,712.13	3,622.13	88,800	88,850	3,847.13	3,327.41	3,847.13	3,757.13	91,800	91,850	3,982.13	3,448.91	3,982.13	3,892.13
85,850	85,900	3,714.38	3,207.94	3,714.38	3,624.38	88,850	88,900	3,849.38	3,329.44	3,849.38	3,759.38	91,850	91,900	3,984.38	3,450.94	3,984.38	3,894.38
85,900	85,950	3,716.63	3,209.96	3,716.63	3,626.63	88,900	88,950	3,851.63	3,331.46	3,851.63	3,761.63	91,900	91,950	3,986.63	3,452.96	3,986.63	3,896.63
85,950	86,000	3,718.88	3,211.99	3,718.88	3,628.88	88,950	89,000	3,853.88	3,333.49	3,853.88	3,763.88	91,950	92,000	3,988.88	3,454.99	3,988.88	3,898.88
\$86,000						\$89,000						\$92,000					
86,000	86,050	3,721.13	3,214.01	3,721.13	3,631.13	89,000	89,050	3,856.13	3,335.51	3,856.13	3,766.13	92,000	92,050	3,991.13	3,457.01	3,991.13	3,901.13
86,050	86,100	3,723.38	3,216.04	3,723.38	3,633.38	89,050	89,100	3,858.38	3,337.54	3,858.38	3,768.38	92,050	92,100	3,993.38	3,459.04	3,993.38	3,903.38
86,100	86,150	3,725.63	3,218.06	3,725.63	3,635.63	89,100	89,150	3,860.63	3,339.56	3,860.63	3,770.63	92,100	92,150	3,995.63	3,461.06	3,995.63	3,905.63
86,150	86,200	3,727.88	3,220.09	3,727.88	3,637.88	89,150	89,200	3,862.88	3,341.59	3,862.88	3,772.88	92,150	92,200	3,997.88	3,463.09	3,997.88	3,907.88
86,200	86,250	3,730.13	3,222.11	3,730.13	3,640.13	89,200	89,250	3,865.13	3,343.61	3,865.13	3,775.13	92,200	92,250	4,000.13	3,465.11	4,000.13	3,910.13
86,250	86,300	3,732.38	3,224.14	3,732.38	3,642.38	89,250	89,300	3,867.38	3,345.64	3,867.38	3,777.38	92,250	92,300	4,002.38	3,467.14	4,002.38	3,912.38
86,300	86,350	3,734.63	3,226.16	3,734.63	3,644.63	89,300	89,350	3,869.63	3,347.66	3,869.63	3,779.63	92,300	92,350	4,004.63	3,469.16	4,004.63	3,914.63
86,350	86,400	3,736.88	3,228.19	3,736.88	3,646.88	89,350	89,400	3,871.88	3,349.69	3,871.88	3,781.88	92,350	92,400	4,006.88	3,471.19	4,006.88	3,916.88
86,400	86,450	3,739.13	3,230.21	3,739.13	3,649.13	89,400	89,450	3,874.13	3,351.71	3,874.13	3,784.13	92,400	92,450	4,009.13	3,473.21	4,009.13	3,919.13
86,450	86,500	3,741.38	3,232.24	3,741.38	3,651.38	89,450	89,500	3,876.38	3,353.74	3,876.38	3,786.38	92,450	92,500	4,011.38	3,475.24	4,011.38	3,921.38
86,500	86,550	3,743.63	3,234.26	3,743.63	3,653.63	89,500	89,550	3,878.63	3,355.76	3,878.63	3,788.63	92,500	92,550	4,013.63	3,477		

2001 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is**		And you are				If CT AGI is**		And you are				If CT AGI is**		And you are			
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$93,000						\$96,000						\$99,000					
93,000	93,050	4,036.13	3,497.51	4,036.13	3,946.13	96,000	96,050	4,171.13	3,659.22	4,171.13	4,081.13	99,000	99,050	4,306.13	4,031.44	4,306.13	4,216.13
93,050	93,100	4,038.38	3,499.54	4,038.38	3,948.38	96,050	96,100	4,173.38	3,661.27	4,173.38	4,083.38	99,050	99,100	4,308.38	4,033.62	4,308.38	4,218.38
93,100	93,150	4,040.63	3,501.56	4,040.63	3,950.63	96,100	96,150	4,175.63	3,663.32	4,175.63	4,085.63	99,100	99,150	4,310.63	4,035.81	4,310.63	4,220.63
93,150	93,200	4,042.88	3,503.59	4,042.88	3,952.88	96,150	96,200	4,177.88	3,665.37	4,177.88	4,087.88	99,150	99,200	4,312.88	4,037.99	4,312.88	4,222.88
93,200	93,250	4,045.13	3,505.61	4,045.13	3,955.13	96,200	96,250	4,180.13	3,667.41	4,180.13	4,090.13	99,200	99,250	4,315.13	4,040.17	4,315.13	4,225.13
93,250	93,300	4,047.38	3,507.64	4,047.38	3,957.38	96,250	96,300	4,182.38	3,669.46	4,182.38	4,092.38	99,250	99,300	4,317.38	4,042.35	4,317.38	4,227.38
93,300	93,350	4,049.63	3,509.66	4,049.63	3,959.63	96,300	96,350	4,184.63	3,671.51	4,184.63	4,094.63	99,300	99,350	4,319.63	4,044.54	4,319.63	4,229.63
93,350	93,400	4,051.88	3,511.69	4,051.88	3,961.88	96,350	96,400	4,186.88	3,673.56	4,186.88	4,096.88	99,350	99,400	4,321.88	4,046.72	4,321.88	4,231.88
93,400	93,450	4,054.13	3,513.71	4,054.13	3,964.13	96,400	96,450	4,189.13	3,675.60	4,189.13	4,099.13	99,400	99,450	4,324.13	4,048.90	4,324.13	4,234.13
93,450	93,500	4,056.38	3,515.74	4,056.38	3,966.38	96,450	96,500	4,191.38	3,677.65	4,191.38	4,101.38	99,450	99,500	4,326.38	4,051.08	4,326.38	4,236.38
93,500	93,550	4,058.63	3,517.76	4,058.63	3,968.63	96,500	96,550	4,193.63	3,720.14	4,193.63	4,103.63	99,500	99,550	4,328.63	4,095.05	4,328.63	4,238.63
93,550	93,600	4,060.88	3,519.79	4,060.88	3,970.88	96,550	96,600	4,195.88	3,722.21	4,195.88	4,105.88	99,550	99,600	4,330.88	4,097.26	4,330.88	4,240.88
93,600	93,650	4,063.13	3,521.81	4,063.13	3,973.13	96,600	96,650	4,198.13	3,724.28	4,198.13	4,108.13	99,600	99,650	4,333.13	4,099.46	4,333.13	4,243.13
93,650	93,700	4,065.38	3,523.84	4,065.38	3,975.38	96,650	96,700	4,200.38	3,726.35	4,200.38	4,110.38	99,650	99,700	4,335.38	4,101.67	4,335.38	4,245.38
93,700	93,750	4,067.63	3,525.86	4,067.63	3,977.63	96,700	96,750	4,202.63	3,728.42	4,202.63	4,112.63	99,700	99,750	4,337.63	4,103.87	4,337.63	4,247.63
93,750	93,800	4,069.88	3,527.89	4,069.88	3,979.88	96,750	96,800	4,204.88	3,730.49	4,204.88	4,114.88	99,750	99,800	4,339.88	4,106.08	4,339.88	4,249.88
93,800	93,850	4,072.13	3,529.91	4,072.13	3,982.13	96,800	96,850	4,207.13	3,732.56	4,207.13	4,117.13	99,800	99,850	4,342.13	4,108.28	4,342.13	4,252.13
93,850	93,900	4,074.38	3,531.94	4,074.38	3,984.38	96,850	96,900	4,209.38	3,734.63	4,209.38	4,119.38	99,850	99,900	4,344.38	4,110.49	4,344.38	4,254.38
93,900	93,950	4,076.63	3,533.96	4,076.63	3,986.63	96,900	96,950	4,211.63	3,736.70	4,211.63	4,121.63	99,900	99,950	4,346.63	4,112.69	4,346.63	4,256.63
93,950	94,000	4,078.88	3,535.99	4,078.88	3,988.88	96,950	97,000	4,213.88	3,738.77	4,213.88	4,123.88	99,950	100,000	4,348.88	4,114.90	4,348.88	4,258.88
\$94,000						\$97,000						\$100,000					
94,000	94,050	4,081.13	3,538.01	4,081.13	3,991.13	97,000	97,050	4,216.13	3,781.50	4,216.13	4,126.13	100,000	100,050	4,351.13	4,159.11	4,351.13	4,261.13
94,050	94,100	4,083.38	3,540.04	4,083.38	3,993.38	97,050	97,100	4,218.38	3,783.59	4,218.38	4,128.38	100,050	100,100	4,353.38	4,161.34	4,353.38	4,263.38
94,100	94,150	4,085.63	3,542.06	4,085.63	3,995.63	97,100	97,150	4,220.63	3,785.68	4,220.63	4,130.63	100,100	100,150	4,355.63	4,163.57	4,355.63	4,265.63
94,150	94,200	4,087.88	3,544.09	4,087.88	3,997.88	97,150	97,200	4,222.88	3,787.77	4,222.88	4,132.88	100,150	100,200	4,357.88	4,165.80	4,357.88	4,267.88
94,200	94,250	4,090.13	3,546.11	4,090.13	4,000.13	97,200	97,250	4,225.13	3,789.87	4,225.13	4,135.13	100,200	100,250	4,360.13	4,168.02	4,360.13	4,270.13
94,250	94,300	4,092.38	3,548.14	4,092.38	4,002.38	97,250	97,300	4,227.38	3,791.96	4,227.38	4,137.38	100,250	100,300	4,362.38	4,170.25	4,362.38	4,272.38
94,300	94,350	4,094.63	3,550.16	4,094.63	4,004.63	97,300	97,350	4,229.63	3,794.05	4,229.63	4,139.63	100,300	100,350	4,364.63	4,172.48	4,364.63	4,274.63
94,350	94,400	4,096.88	3,552.19	4,096.88	4,006.88	97,350	97,400	4,231.88	3,796.14	4,231.88	4,141.88	100,350	100,400	4,366.88	4,174.71	4,366.88	4,276.88
94,400	94,450	4,099.13	3,554.21	4,099.13	4,009.13	97,400	97,450	4,234.13	3,798.24	4,234.13	4,144.13	100,400	100,450	4,369.13	4,176.93	4,369.13	4,279.13
94,450	94,500	4,101.38	3,556.24	4,101.38	4,011.38	97,450	97,500	4,236.38	3,800.33	4,236.38	4,146.38	100,450	100,500	4,371.38	4,179.16	4,371.38	4,281.38
94,500	94,550	4,103.63	3,558.26	4,103.63	4,013.63	97,500	97,550	4,238.63	3,843.31	4,238.63	4,148.63	100,500	100,550	4,373.63	4,223.63	4,373.63	4,283.63
94,550	94,600	4,105.88	3,560.29	4,105.88	4,015.88	97,550	97,600	4,240.88	3,845.42	4,240.88	4,150.88	100,550	100,600	4,375.88	4,225.88	4,375.88	4,285.88
94,600	94,650	4,108.13	3,562.31	4,108.13	4,018.13	97,600	97,650	4,243.13	3,847.54	4,243.13	4,153.13	100,600	100,650	4,378.13	4,228.13	4,378.13	4,288.13
94,650	94,700	4,110.38	3,564.34	4,110.38	4,020.38	97,650	97,700	4,245.38	3,849.65	4,245.38	4,155.38	100,650	100,700	4,380.38	4,230.38	4,380.38	4,290.38
94,700	94,750	4,112.63	3,566.36	4,112.63	4,022.63	97,700	97,750	4,247.63	3,851.77	4,247.63	4,157.63	100,700	100,750	4,382.63	4,232.63	4,382.63	4,292.63
94,750	94,800	4,114.88	3,568.39	4,114.88	4,024.88	97,750	97,800	4,249.88	3,853.88	4,249.88	4,159.88	100,750	100,800	4,384.88	4,234.88	4,384.88	4,294.88
94,800	94,850	4,117.13	3,570.41	4,117.13	4,027.13	97,800	97,850	4,252.13	3,856.00	4,252.13	4,162.13	100,800	100,850	4,387.13	4,237.13	4,387.13	4,297.13
94,850	94,900	4,119.38	3,572.44	4,119.38	4,029.38	97,850	97,900	4,254.38	3,858.11	4,254.38	4,164.38	100,850	100,900	4,389.38	4,239.38	4,389.38	4,299.38
94,900	94,950	4,121.63	3,574.46	4,121.63	4,031.63	97,900	97,950	4,256.63	3,860.23	4,256.63	4,166.63	100,900	100,950	4,391.63	4,241.63	4,391.63	4,301.63
94,950	95,000	4,123.88	3,576.49	4,123.88	4,033.88	97,950	98,000	4,258.88	3,862.34	4,258.88	4,168.88	100,950	101,000	4,393.88	4,243.88	4,393.88	4,303.88
\$95,000						\$98,000						\$101,000					
95,000	95,050	4,126.13	3,578.51	4,126.13	4,036.13	98,000	98,050	4,261.13	3,905.57	4,261.13	4,171.13	101,000	101,050	4,396.13	4,246.13	4,396.13	4,306.13
95,050	95,100	4,128.38	3,580.54	4,128.38	4,038.38	98,050	98,100	4,263.38	3,907.71	4,263.38	4,173.38	101,050	101,100	4,398.38	4,248.38	4,398.38	4,308.38
95,100	95,150	4,130.63	3,582.56	4,130.63	4,040.63	98,100	98,150	4,265.63	3,909.84	4,265.63	4,175.63	101,100	101,150	4,400.63	4,250.63	4,400.63	4,310.63
95,150	95,200	4,132.88	3,584.59	4,132.88	4,042.88	98,150	98,200	4,267.88	3,911.98	4,267.88	4,177.88	101,150	101,200	4,402.88	4,252.88	4,402.88	4,312.88
95,200	95,250	4,135.13	3,586.61	4,135.13	4,045.13	98,200	98,250	4,270.13	3,914.12	4,270.13	4,180.13	101,200	101,250	4,405.13	4,255.13	4,405.13	4,315.13
95,250	95,300	4,137.38	3,588.64	4,137.38	4,047.38	98,250	98,300	4,272.38	3,916.26	4,272.38	4,182.38	101,250	101,300	4,407.38	4,257.38	4,407.38	4,317.38
95,300	95,350	4,139.63	3,590.66	4,139.63	4,049.63	98,300	98,350	4,274.63	3,918.39	4,274.63	4,184.63	101,300	101,350	4,409.63	4,259.63	4,409.63	4,319.63
95,350	95,400	4,141.88	3,592.69	4,141.88	4,051.88	98,350	98,400	4,276.88	3,920.53	4,276.88	4,186.88	101,350	101,400	4,411.88	4,261.88	4,411.88	4,321.88
95,400	95,450	4,144.13	3,594.71	4,144.13	4,054.13	98,400	98,450	4,279.13	3,922.67	4,279.13	4,189.13	101,400	101,450	4,414.13	4,264.13	4,414.13	4,324.13
95,450	95,500	4,146.38	3,596.74	4,146.38	4,056.38	98,450	98,500	4,281.38	3,924.81	4,281.38	4,191.38	101,450	101,500	4,416.38	4,266.38	4,416.38	4,326.38
95,500	95,550	4,148.63	3,598.76	4,148.63	4,058.63	98,500	98,550	4,283.63	3,968.28	4,28							

TAX CALCULATION SCHEDULE

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

Taxpayer's Worksheet

TABLE A - EXEMPTIONS FOR 2001 TAXABLE YEAR

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

Single			Married Filing Jointly/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	\$25,000	\$12,500	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,000	\$26,000	\$11,500	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,000	\$27,000	\$10,500	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,000	\$28,000	\$ 9,500	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,000	\$29,000	\$ 8,500	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,000	\$30,000	\$ 7,500	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,000	\$31,000	\$ 6,500	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,000	\$32,000	\$ 5,500	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,000	\$33,000	\$ 4,500	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,000	\$34,000	\$ 3,500	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,000	\$35,000	\$ 2,500	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,000	\$36,000	\$ 1,500	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,000	\$37,000	\$ 500	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,000	and up	\$ 0	\$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						

TABLE B - CONNECTICUT INCOME TAX FOR 2001 TAXABLE YEAR

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

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .045 and add \$300.00.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .045 and add \$600.00.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .045 and add \$480.00.
EXAMPLE: If the amount on Line 3 is \$13,000 enter \$435.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00	EXAMPLE: If the amount on Line 3 is \$22,500 enter \$712.50 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50	EXAMPLE: If the amount on Line 3 is \$20,000 enter \$660.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00

TABLE C - PERSONAL TAX CREDITS FOR 2001 TAXABLE YEAR

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

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

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.drs.state.ct.us
- Call CONN-TAX:
1-800-382-9463 (toll-free from within Connecticut) or
860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call Conn-Tax or visit our Web site for details.

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

FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- Internet
Preview and download forms and publications from the DRS Web site at: www.drs.state.ct.us
- DRS TaxFax
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- Telephone
From a touch-tone phone call:
1-800-382-9463 (toll-free from within Connecticut) and select **Option 2**, or
860-297-4753 (from anywhere).

WALK-IN OFFICES

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

BRIDGEPORT
10 Middle Street
203-579-6251

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

STATEWIDE SERVICES

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

For questions about **federal** taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.
To order **federal** tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

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

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

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