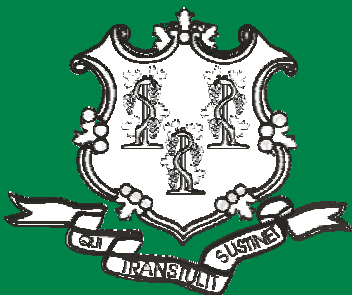


2008 FORM CT-1040 NR/PY

This booklet
contains:

- Form CT-1040NR/PY
- Supplemental
Schedule CT-1040WH
- Schedule CT-SI
- Schedule CT-1040AW
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation
Schedule
- Index



Connecticut Nonresident and Part-Year Resident Income Tax

Return and Instructions

Dear Taxpayer:

The electronic **Taxpayer Service Center (TSC)** at www.ct.gov/DRS is the most accurate and secure way to file your 2008 nonresident or part-year resident income tax return. However, if you prefer to file a paper return, this booklet contains forms and instructions to make filing your return with the Department of Revenue Services (DRS) as easy as possible.

DRS uses the latest technology to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. The FAQs - Taxpayer Answer Center on the DRS website provides information for the most common tax problems and questions. You may also send us an email or call to personally speak to a Taxpayer Services representative.

I encourage you to explore the **TSC** at www.ct.gov/DRS and let us know what you think of the experience. Your input is a valuable component of improving how we do business.

Sincerely,

Pam Law
Commissioner of Revenue Services

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



Connecticut Taxpayer Service Center

File Form CT-1040NR/PY, Form CT-1040 EXT,
and Form CT-1040ES over the Internet using the
Taxpayer Service Center.

Connecticut Federal/State e-file Program

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



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

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

CONN-TAX

If you have a touch-tone phone, you can obtain important tax information anytime from CONN-TAX, the Department of Revenue Services' information line. Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice (listed below), or follow the prerecorded instructions. Visit our *Taxpayer Answer Center* online at www.ct.gov/DRS and select the *FAQ's - Taxpayer Answer Center* link on the left toolbar.

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Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only)

Wednesday, April 15.....until 7:00 p.m.

Taxpayer Service Center for Individuals

Save time! Save money! Save a stamp!

File your Connecticut resident, part-year resident, or nonresident income tax return electronically using the **Taxpayer Service Center (TSC)** for *Individuals* to save time and effort while helping the Connecticut Department of Revenue Services (DRS) reduce state spending.

TSC-IND is an interactive, electronic self-service tool that can be accessed through the DRS website. **TSC-IND** offers taxpayers a free, fast, easy, and secure way to file a return. Users also can pay taxes, check the status of a refund, or conduct other business with DRS; all without leaving home.

Users of the **TSC** are designated as electronic filers and will no longer receive paper returns and booklets from DRS. This reduces future state costs for paper, postage and printing, and helps decrease return processing costs.

Visit the DRS website at www.ct.gov/DRS for more information about **TSC-IND**.

Setting up a TSC Online Account for a New User

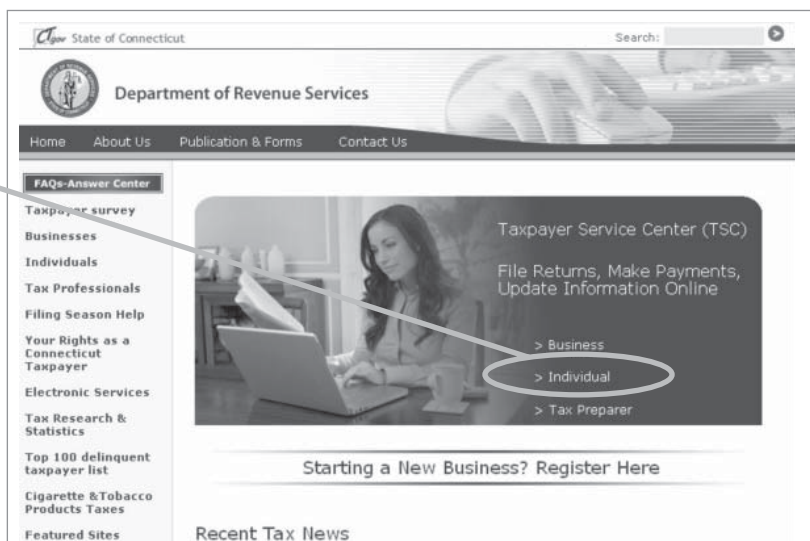
- 1 To begin, go to www.ct.gov/DRS.
- 2 On the Taxpayer Service Center (TSC) image select *Individual*.
- 3 An interim page will contain useful information related to this year's income tax returns. Select "**Continue**" to go to the **TSC Login page** and enter your **Social Security Number**.

Joint Connecticut income tax filers must enter the Social Security Number of the primary filer. The primary filer is generally the first person listed on the joint return.

- 4 Select PIN or prior year's adjusted gross income from the drop down menu and enter it in the box.

- 5 Create your profile. You must create an individual profile by entering your name and contact information and completing all other boxes. Keep your password in a safe place for future access.

You're done with the login process! You will need your Social Security Number and password each time you visit the **TSC**.



Accessing Your Existing Account

To access an established **TSC** account, follow steps 1 through 3 and enter your password.

If you forgot your password, select the "**Forgot Password**" link and follow the prompts.

If you prefer to use our **Telefile** system, call 860-289-4829 and follow the telephone prompts to set up your profile.

Additional Assistance

Call the DRS Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) and select Option 6 during business hours to speak with a representative. TTY/TTD users only call 860-297-4911. Email DRS at DRS@po.state.ct.us.

What's New

- **Filing Status Options:** For taxable year 2008, the Connecticut filing status options are single, filing jointly for federal and Connecticut, filing jointly for Connecticut only, filing separately for federal and Connecticut, filing separately for Connecticut only, head of household, and qualifying widow(er) with dependent child.

The filing status for individuals who are parties to a civil union recognized under Connecticut law or in a marriage under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) is either filing jointly for Connecticut only or filing separately for Connecticut only. See *Filing Status* Page 15.

The chart below illustrates how the new Connecticut filing status options for the 2008 taxable year relate to the filing status options for the 2007 taxable year.

2007 Filing Status Option	2008 Filing Status Option
Single	Single
Head of household	Head of household
Qualifying widow(er) with dependent child	Qualifying widow(er) with dependent child
Married filing jointly	Filing jointly for federal and Connecticut
Married filing separately	Filing separately for federal and Connecticut
Civil union filing jointly	Filing jointly for Connecticut only
Civil union filing separately	Filing separately for Connecticut only

Except as otherwise noted, any reference in these instructions to filing jointly includes **filing jointly for federal and Connecticut** and **filing jointly for Connecticut only**. Likewise, filing separately includes **filing separately for federal and Connecticut** and **filing separately for Connecticut only**.

- **Personal Exemption and Credits:** The personal exemption for individuals whose filing status is single has increased to \$13,000 for the 2008 taxable year. There is a \$1,000 reduction in the exemption for every \$1,000 of Connecticut adjusted gross income over \$26,000. See the Tax Calculation Schedule on Pages 52 and 53.
- **Homecare Option Program for the Elderly:** New legislation expands the allowed subtraction modification to include dividends or capital gains. An individual is allowed, in computing his or her Connecticut adjusted gross income, to subtract from federal adjusted gross income (AGI) interest,

dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly. This modification is allowed to the extent that the interest, dividends, or capital gains is properly includable in the gross income of the designated beneficiary for federal income tax purposes.

The legislation modifies the definition of designated beneficiary to include any individual who has been designated as a beneficiary in the participation agreement and may include any individual who enters into a participation agreement or is subsequently designated as a spouse or the partner to a civil union of the designated beneficiary.

To make the modification to federal AGI for the Homecare Option Program for the Elderly, a taxpayer must file **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

- **Military Pension Benefits:** For taxable years beginning on or after January 1, 2008, Conn. Gen. Stat. §12-701(a)(20)(B) allows an individual, to the extent properly includable in federal AGI, in computing his or her Connecticut adjusted gross income, to subtract from his or her federal AGI 50% of the income received from the U.S. government as retirement pay for a retired member of the armed forces of the United States or the National Guard (retired member).

This legislation allows a retired member, for Connecticut income tax purposes, who received retirement pay from the U.S. government to exclude 50% of the retirement pay received from the U.S. government when computing adjusted federal tentative minimum tax and adjusted federal alternative minimum taxable income.

Benefits received by a beneficiary under an option or election made by a retired member and which commenced with the member's death are covered by this subtraction modification.

To make the military pension modification to federal AGI for 50% of a qualifying military pension, a taxpayer must file **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

- **Mailing Labels:** The Department of Revenue Services (DRS) no longer provides a preprinted peel-off label. You **must** enter your name, mailing address, SSN, and the name and SSN for your spouse (if filing a joint return) on the return.

General Information

Tax Assistance

DRS is ready to help you and offers several resources where you can get answers to your Connecticut tax questions. Visit the DRS website at www.ct.gov/DRS or for personal assistance refer to the back cover of this booklet for a list of DRS walk-in offices, telephone numbers, and office hours. If you visit, be sure to bring:

- **Copy 2** of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number card and photo identification; **and**
- Your **completed** federal Form 1040EZ, 1040A, or 1040.

Personal telephone assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) or visit the DRS website for details.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications anytime. 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, and post offices during the tax filing season.

Important Reminders

Follow these tips to help us process your refund faster:

- You **must** use blue or black ink only to complete your return.
- Send all **the completed** pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information (such as your name, SSN, ITIN, or attachments), the processing of your return will be delayed.
- Be sure you have received all your federal W-2 and 1099 forms 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 or 1099 after filing your Connecticut income tax return, you may be required to file **Form CT-1040X**, *Amended Connecticut Income Tax Return for Individuals*. See *Amended Returns* on Page 38.
- Do not send W-2 or 1099 forms or Schedule CT K-1** with your Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you do not complete all the columns.
- Check the correct filing status on your return.
- Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 16.
- Sign your return. If you and your spouse are filing jointly, both of you must sign.

- Have your paid preparer sign the return and enter the firm's Federal Employer Identification Number (FEIN) in the space provided.
- Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.
- Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.
- If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, check the box next to the deceased taxpayer's Social Security Number (SSN).
- Check the box on the front of your Connecticut return if you are filing **Form CT-1040CRC**, *Claim of Right Credit*.
- Check the box on the front of your Connecticut return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- DRS no longer provides a preprinted peel-off label. You **must** enter your name, mailing address, SSN, and the name and SSN of your spouse (if filing a joint return) on the return.
- Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect or are required to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- Use the correct DRS mailing label on the envelope when filing your return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File Form CT-1040NR/PY

You must file **Form CT-1040NR/PY** if you were a nonresident or part-year resident of Connecticut in 2008 **and** any of the following is true for the 2008 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or made a payment with Form CT-1040 EXT;
- You were a part-year resident who meets the Gross Income Test (see below) or who had a federal alternative minimum tax liability; **or**
- You were a nonresident with Connecticut source income who meets the Gross Income Test (see below) or had a federal alternative minimum tax liability. See *Connecticut Source Income of a Nonresident* on Page 9.

If none of the above apply, do not file Form CT-1040NR/PY.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2008 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,000 and you are filing single;
- \$19,000 and you are filing head of household; **or**
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

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

Gross income includes, but is not limited to:

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

The following examples explain the gross income test:

Example 1: A nonresident whose only income is from a sole proprietorship located in Connecticut files a federal Form 1040 and reports 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 **and** the income is from a Connecticut source, this nonresident must file Form CT-1040NR/PY.

Example 2: A Connecticut part-year resident who files as single on Form CT-1040NR/PY 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, the Connecticut part-year resident is not required to file a return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: A nonresident whose filing status is single for federal income tax purposes received \$12,750 in wage income from Connecticut employment and \$1,000 in federally-exempt interest from California state bonds. The taxpayer's federal gross income with additions from Form CT-1040NR/PY, *Schedule 1* (interest on state or local obligations other than Connecticut), is \$13,750. Therefore, the nonresident must file Form CT-1040NR/PY.

Relief From Joint Liability

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

by your spouse. You may request consideration by filing **Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)**. See **Special Notice 99(15), Innocent Spouse Relief, Separation of Liability, and Equitable Relief**.

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File Form CT-1040NR/PY* are met.

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

- You were a Title 19 recipient during 2008; **and**
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2008.

Completing this form authorizes DRS to verify your Title 19 status for 2008 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File Form CT-1040NR/PY* are met. The executor, administrator, or surviving spouse must check the box next to the deceased taxpayer's SSN on the front page of the return. The person filing the return must sign for the deceased taxpayer on the signature line and indicate the date of death.

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. A surviving civil union partner or spouse in a marriage recognized under *Kerrigan* may file a joint return as a surviving spouse as if federal income tax law permitted a civil union partner or spouse in a marriage recognized under *Kerrigan* to file as a surviving spouse. Write "filing as surviving spouse" in the deceased spouse's signature block on the return. If both spouses died in 2008, their legal representative must file a final return. The Connecticut and federal filing status must be the same unless the surviving spouse is a civil union partner or spouse in a marriage recognized under *Kerrigan*.

Claiming a Refund for a Deceased Taxpayer

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

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

Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if he or she meets the requirements of *Who Must File a Connecticut Resident Return*. In determining whether the gross income test is met, the nonresident alien must take into account any income not subject to federal income tax under an income tax treaty between the 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. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income. See **Form CT-1040, Schedule 1, Line 38**, or **Form CT-1040NR/PY, Schedule 1, Line 40**.

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

DRS no longer processes income tax returns or Form CT-1040 EXT with "Applied For" or "NRA" entered in the SSN field. You must have applied for and been issued your ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed.

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

A civil union partner or a spouse in a marriage recognized under *Kerrigan* who is a nonresident alien may file a joint Connecticut income tax return as long as his or her civil union partner or spouse is a citizen or resident of the United States. A civil union partner or spouse filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately for Connecticut only.

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 2008 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2008 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2008 taxable year **and** spent a total of more than 183 days in Connecticut during the 2008 taxable year.

Nonresident aliens who meet either of these conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes. See also *Spouses With Different Residency Status* on Page 15 and *Special Information for Nonresident Aliens* on this page.

If you are a resident, you must file Form CT-1040EZ or Form CT-1040 if any of the following is true for the taxable year:

- You had Connecticut income taxes withheld;
- You made estimated tax payments to Connecticut;
- You meet the gross income test; **or**
- You had a federal alternative minimum tax liability.

You are a **part-year resident** for the 2008 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2008 taxable year. Part-year residents may not elect to be treated as resident individuals.

If you are a part-year resident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2008 taxable year, you must file Form CT-1040NR/PY.

You are a **nonresident** for the 2008 taxable year if you are neither a resident nor a part-year resident for the 2008 taxable year.

If you are a nonresident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2008 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 *Spouses With Different Residency Status* on Page 15.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2008 even if your domicile was Connecticut.

Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2008 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2008 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 2008 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 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 *Resident, Part-Year Resident, or Nonresident* on Page 7. The rate at which your other income is taxed for Connecticut income tax purposes has been affected by the enactment by Congress of the Service Members Civil Relief Act. See instructions for Form CT-1040NR/PY, Line 51, on Page 23.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) may be subject to Connecticut income tax.

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

If Jennifer had no other income . . .

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

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

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

Spouses of military personnel stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Resident, Part-Year Resident, or Nonresident* on Page 7. See **Informational Publication 2008(22)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Combat Zone

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

Combat zone is an area designated by 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, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations but are not within the designated combat zone are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut return. This is the same combat zone or operation name that is provided on their federal income tax return. See **Informational Publication 2008(22)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

How Nonresidents and Part-Year Residents Are Taxed

If you are a nonresident or a part-year resident, your tax liability is computed based upon the greater of your Connecticut adjusted gross income or your total income from Connecticut sources.

You must calculate the tax in the same manner as a resident individual. Then, prorate the tax based upon the percentage of your Connecticut adjusted gross income derived from or connected with Connecticut sources.

Connecticut Adjusted Gross Income

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

Connecticut Source Income of a Nonresident

Connecticut source income of a nonresident is income derived from or connected with sources within Connecticut when the income is:

- Attributable to ownership or disposition of real or tangible personal property within Connecticut including but not limited to the income from the rental or sale of the property;
- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut, including income derived directly or indirectly by athletes, entertainers, or performing artists from closed-circuit and cable television transmissions of irregularly scheduled events if the transmissions are received or exhibited within Connecticut;
- Unemployment compensation received from the Connecticut Department of Labor;
- From a partnership doing business in Connecticut;
- From an S corporation doing business in Connecticut;
- From a trust or estate with income derived from or connected with sources within Connecticut;
- From a nonqualified deferred compensation plan for services performed wholly or partly within Connecticut; **or**
- From reportable Connecticut Lottery winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation. In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are \$600 or more and at least 300 times the amount of the wager. See **Informational Publication 2005(16)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*.

In general, Connecticut source income of a nonresident **does not include** the following income even if it was included in your federal adjusted gross income:

- Distributions from pension or retirement plans (such as 401K plans);
- Interest, dividends, or gains from the sale or exchange of intangible personal property unless that property is employed in a business, trade, profession, or occupation carried on in Connecticut;
- Compensation received for active service in the U.S. military;
- Dividends from a corporation doing business in Connecticut;
- Compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier;
- Gambling winnings (other than reportable Connecticut Lottery winnings shown on federal Form W-2G). See **Informational Publication 2008(13)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*;
- Interest you earned from a Connecticut bank (unless earned by a Connecticut business); **or**

- Income you received from business or employment activities in Connecticut that are considered casual, isolated, or inconsequential.

Activities Considered Casual, Isolated, or Inconsequential

In general, activities that meet one of the following tests are considered casual, isolated, or inconsequential:

1. **\$6,000 test** - The gross income from the presence of a nonresident in Connecticut does not exceed \$6,000 in the taxable year. However, this test does not apply to a nonresident who is a member of one or more pass-through entities with Connecticut source income. In such a case, the nonresident member's activities is not considered casual, isolated, or inconsequential unless the member's Connecticut source income from the pass-through entity or entities is less than \$1,000.

An employee's wages for services performed in Connecticut are taxable, regardless of the amount, unless the employee's services meet the Ancillary Activity Test. Also, reportable Connecticut Lottery winnings are taxable regardless of the amount.

2. **Ancillary Activity Test** - The nonresident's presence in Connecticut is ancillary to his or her primary business or employment duties performed at a base of operations outside of Connecticut. Ancillary activities are those activities that are secondary to the individual's primary out-of-state duties, and include such things as presence in the state for planning, training, attendance at conferences or symposia, etc.

Connecticut Source Income of a Part-Year Resident

Connecticut source income of a part-year resident is the sum of:

1. Connecticut adjusted gross income for the part of the year you were a resident;
2. Income derived from or connected with Connecticut sources for the part of the year you were a nonresident; **and**
3. Special accruals.

Items Subject to Special Accrual

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

Change From Resident to Nonresident

If you moved out of Connecticut during the taxable year, you must include, in calculating your Connecticut adjusted gross income for the period of your Connecticut residency, all items of income, gain, loss, or deduction you would be required to include if you were filing a federal income tax return for the same period on the accrual basis, together with any other accruals not otherwise includible or deductible for federal or Connecticut income tax purposes (such as deferred gains on installment obligations). Include items of special accrual with other items of income, gain, loss, and deduction reported for your residency period. See *Schedule CT-1040AW Instructions* on Page 33.

Example 1: Laura, a part-year resident who moved out of Connecticut in June 2008, sold property on the installment basis in April 2008. She will receive annual installment payments for five years. She must accrue the entire gain on the sale of the property to the portion of 2008 when she was a resident of Connecticut because her right to receive the gain was fixed and the amount was determinable before the time she changed her residency.

Example 2: Rick, a resident of Connecticut, retired from his Connecticut employment on September 1, 2008, and moved to Florida. His employer notified him on August 15, 2008, that he would receive a \$1,000 bonus on September 15, 2008. He must accrue the \$1,000 bonus to the portion of 2008 when he was a resident because the right to receive the bonus was fixed and the amount was determinable before the time he changed his residency.

Example 3: Cindy, a Connecticut resident, won the Connecticut Lottery in 2008. The proceeds from her wager were reported on federal Form W-2G. Cindy will receive her winnings on the installment basis for 20 years. During the 2008 taxable year, Cindy moved out of Connecticut and is a part-year resident because she changed her permanent legal residence. Ordinarily, Cindy's Connecticut Lottery winnings would be subject to special accrual; however, Cindy may avoid special accrual on those lottery winnings as long as the Connecticut Lottery Corporation continues to withhold Connecticut income tax from those winnings. Cindy will remain subject to Connecticut income tax for the years during which the lottery winnings are received.

If Cindy won another state's lottery during 2008, she would be subject to Connecticut income tax while a Connecticut resident. If Cindy moves out of Connecticut, and is a part-year resident because she changed her permanent legal residence, her lottery winnings would be subject to special accrual.

Payment of Tax

If you moved out of Connecticut during the taxable year and you have items of income or gain subject to special accrual, you must either:

- Include the items of accrual in the calculation of tax in the year you changed your residence; **or**
- File a surety bond or other security and pay the tax as a nonresident in the year(s) the income is actually received.

Surety Bond

You may elect to defer the payment of Connecticut income tax on items of special accrual by filing a surety bond with DRS in an amount not less than the amount of the additional Connecticut income tax that would be payable if no surety bond or other security were filed. If you choose this option, you must file Form CT-1040NR/PY for the taxable year when you change your residence. Include a separate statement showing the nature and amount of each item of special accrual as of the date of change of residence together with a computation of the additional Connecticut income tax which would be due if the election to file a surety bond had not been made.

For more information on the requirements for a surety bond, contact DRS and request a copy of Conn. Agencies Regs. §12-717(c)(4)-1, **Form CT-12-717A, Change of Resident Status - Special Accruals, Connecticut Surety Bond Form, and Form CT-12-717B, Change of Resident Status - Special Accruals, Other Acceptable Security Form.**

Change From Nonresident to Resident

If you moved into Connecticut during the taxable year, items of income, gain, loss, or deduction that accrue to the period of the year prior to your Connecticut residency are not included in your Connecticut source income. However, items of income derived from or connected with Connecticut sources may **not** be accrued to the nonresident period and must be included in calculating your Connecticut source income for that year.

Example: Jenna was a California resident from January 1, 2008, until July 31, 2008. She became a Connecticut resident on August 1. While a resident of California, Jenna earned \$10,000 for work performed in that state, but she did not receive payment for that work until September 30, 2008.

Jenna also owned a condominium in Connecticut, which she rented to a third party from January 1 to July 31, 2008. She received payment of the rent for the first four months of the year while she was living in California and she received the remaining payments after she became a Connecticut resident.

Jenna will file a Connecticut part-year resident return for 2008. The \$10,000 of California source income earned before Jenna changed her residency is accrued to her nonresidency period even though she received the payment after becoming a Connecticut resident. The rental payments from Connecticut real estate are considered Connecticut source income regardless of when she received this income. Therefore, the entire amount of rental income is includable in her Connecticut adjusted gross income and none of it is subject to special accrual.

Forms and Schedules Included in This Booklet

This booklet contains forms you may have to complete in addition to Form CT-1040NR/PY. Below is a description of these forms and an explanation of who should complete them. A self-employed nonresident or part-year resident (for his or her nonresidency period) who carried on business both in and outside of Connecticut may also be required to file **Schedule CT-1040BA, Nonresident Business Apportionment.** See Page 35 for instructions.

Form	Who Should Complete
Schedule CT-SI Parts 1 and 2 Employee Apportionment Worksheet	All nonresidents and part-year residents A nonresident employee or part-year employee (for his or her nonresidency period) who worked in and outside of Connecticut and does not know the actual amount of Connecticut source income.
Schedule CT-1040AW	All part-year residents

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes 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 2008 are references to your taxable year beginning during 2008.

You must use the same method of accounting for Connecticut income tax purposes 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, 2009. 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:

Federal Express (FedEx)	United Parcel Service (UPS)
<ul style="list-style-type: none">FedEx Priority OvernightFedEx Standard OvernightFedEx 2DayFedEx International PriorityFedEx International First	<ul style="list-style-type: none">UPS Next Day AirUPS Next Day Air SaverUPS 2nd Day AirUPS 2nd Day Air A.M.UPS Worldwide Express PlusUPS Worldwide Express

This list is subject to change. See **Policy Statement 2008(3), Designated Private Delivery Services and Designated Types of Service.**

If **Form CT-1040NR/PY** is filed late, or all the tax due is not paid with the return, see *Interest and Penalties* on Page 13 to determine if interest and penalty must be reported with the return.

Extension Requests

Extension of Time to File

To request an extension of time to file your return, you must file **Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals**, and pay all the tax you expect to owe on or before the due date.

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

- Have requested an extension of time to file your 2008 federal income tax return and you expect to owe no additional Connecticut income tax for the 2008 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; **or**

- If you pay your expected 2008 Connecticut income tax due using a credit card on or before April 15.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; **or**
- You have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2008 and wish to submit a payment with Form CT-1040 EXT.

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

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

Visit www.ct.gov/DRS to file your extension over the Internet.

U.S. Citizens Living Abroad

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

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

Extension of Time to Pay

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

Attach Form CT-1127 to the front of Form CT-1040NR/PY 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.

Mail payments to:

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

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe.

To ensure proper posting of your payment, write your SSN(s) (optional) and “**2008 Form CT-1040NR/PY**” on the front of your check.

May I File My Connecticut Income Tax Return Over the Internet

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center (TSC)** to file their Connecticut income tax return. For more information about the *TSC*, see Page 3. You may electronically file your Connecticut income tax return if all of the following are true:

- You filed a Connecticut income tax return in the last three years; **or**
You have never filed a Connecticut income tax return, but you have a valid Connecticut driver’s license or Connecticut non-driver ID;
- Your filing status is the same as the last return DRS has on file. See the chart in the *What’s New* section on Page 4 for information on 2008 filing status options;
If your filing status changed from your last filing, you may be able to file electronically through the *TSC*. If the filing status you want to use is not displayed in the drop-down menu choice, you cannot file electronically through the *TSC* this year, but you may be able to file electronically through e-file.
- You are not filing **Form CT-8379, Nonobligated Spouse Claim**, with your return;
- You are not filing **Form CT-1040CRC, Claim of Right Credit**; **and**
- You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld.

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 2968
Hartford CT 06104-2968**

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 2969
Hartford CT 06104-2969**

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2009 taxable year.

Your required annual payment for the 2009 taxable year is the lesser of:

- **90%** of the income tax shown on your **2009 Connecticut income tax return**; **or**
- **100%** of the income tax shown on your **2008 Connecticut income tax return** if you filed a 2008 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 2008 taxable year and you did not file a 2008 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 2008 taxable year and you did not file a 2008 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 2008 taxable year, you **must** use 90% of the income tax shown on your 2009 Connecticut income tax return as your required annual payment.

2009 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for 2009 calendar year taxpayers are:

April 15, 2009	25% of your required annual payment
June 15, 2009	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)
September 15, 2009	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)
January 15, 2010	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.

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 2008(27)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

Use **Form CT-1040ES** to make estimated Connecticut income tax payments for 2009. If you made estimated tax payments in 2008, you will automatically receive coupons for the 2009 taxable year in mid-January. They will be preprinted with your name, address, and SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2008, 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 2009 estimated Connecticut income tax payments by credit card. See Form CT-1040ES included in this booklet. You may also file and pay your Connecticut estimated tax electronically using the DRS **Taxpayer Service Center (TSC)**. Visit our website at www.ct.gov/DRS and click on the TSC logo for more information.

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**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2009(7)**, *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, 2010, for the 2009 taxable year. The required installment is the lesser of $66\frac{2}{3}\%$ of the income tax shown on your 2009 Connecticut income tax return or 100% of the income tax shown on your 2008 Connecticut income tax return.

A farmer or fisherman who files a 2009 Connecticut income tax return on or before March 1, 2010, 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 or fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040NR/PY. See **Informational Publication 2008(19)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*, or **Informational Publication 2007(13)**, *Fisherman's Guide to Sales and Use Taxes and Estimated Income 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% per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2009, or the date on which the underpayment is paid.

A taxpayer who files a 2008 Connecticut income tax return on or before January 31, 2009, 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, 2009.

A farmer or fisherman who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2009, if he or she files a 2008 Connecticut income tax return on or before March 1, 2009, 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 2008 Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

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

Interest

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

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

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

Penalty for Late Payment or Late Filing

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

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

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report 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% of the balance due or \$50, whichever is greater. If you are required to file **Form CT-1040X, Amended Connecticut Income Tax Return for Individuals**, and fail to do so, a penalty may be imposed.

Waiver of Penalty

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

All requests must include:

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

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

**Department of Revenue Services
Penalty Waiver Unit
PO Box 5089
Hartford CT 06102-5089**

Refund Information

DRS issues refund checks as quickly as possible. If you electronically file your return, you will be issued your refund in four days unless additional review is required. However, for returns filed on paper, you must allow eight to ten weeks from the date you mailed your return before calling to check on the status of your refund.

You may check on the status of your refund anytime by calling **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). You can also check on the status of your refund on the **TSC**. Click on *Individual* to reach the Welcome Page. You can also check on the status of your refund on the **TSC** at www.ct.gov/myrefund.

Be ready to provide your SSN (and your spouse's if filing jointly) and the exact amount of the refund you requested. If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment. Interest is computed at the rate of $\frac{2}{3}\%$ for each month or fraction of a month between the ninetieth day following receipt of your properly completed claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund, all or part of your overpayment may be used to pay outstanding debts or taxes. Your overpayment will be applied in the following order: penalty and interest you owe; other taxes you owe DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2009 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will be mailed an explanation for the reduction.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support, a debt to any Connecticut state agency, or tax due to another state, 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 2008 and who made Connecticut income tax payments (withholding or estimates) for the 2008 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2008; **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**. When filing Form CT-8379, attach all W-2 and 1099 forms showing Connecticut income tax withheld. Remember to check the box on the front of your Connecticut income tax return and attach Form CT-8379 to the front of your return.

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

Electronic Filing!



Free and secure!

Completing Form CT-1040NR/PY

Before you begin, gather all your records, including all your federal W-2 and 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return. Complete the return in blue or black ink only.

1 Taxpayer Information

Filing Status

Check the appropriate box to indicate your filing status. You may only check one box. Except as otherwise noted, any reference in these instructions to a spouse also refer to a party to a civil union recognized under Connecticut law (civil union partners).

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted.

Civil union partners or spouses in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) must use filing jointly for Connecticut only or filing separately for Connecticut only. They may not use single or, if applicable, head of household (although this will be their filing status for federal income tax purposes).

Filing Jointly for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing jointly except as noted below.

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut and have the same period of residency, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.

Filing Jointly for Connecticut Only: This is your Connecticut income tax filing status if you are parties to a civil union recognized under Connecticut law or if you are in a marriage recognized under *Kerrigan* and have elected to file a joint Connecticut income tax return except as noted below:

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut and have the same period of residency, you may choose filing jointly for Connecticut only or filing separately for Connecticut only as your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only, unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.

Filing Separately for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing separately.

Filing Separately for Connecticut Only: This is your Connecticut income tax filing status if you are civil union partners or if you are spouses in a marriage recognized under *Kerrigan* and have not elected to file a joint Connecticut income tax return. This is also your Connecticut income tax filing status if the instructions above so indicate.

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 "Qualifying widow(er) with dependent child." Do not enter your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN.

Spouses With Different Residency Status

When one spouse is a **nonresident alien** and the other spouse is a **citizen or resident** of the United States, **each** spouse who is required to file a Connecticut income tax return **must** file as filing separately for Connecticut only unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return and they do, in fact, file a joint federal income tax return. This requirement does not apply if you are civil union partners or spouses in a marriage recognized under *Kerrigan*; **and**
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

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

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you has to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040NR/PY, Line 1, your income as recalculated. This provision does not apply if you are civil union partners or spouses in a marriage recognized under *Kerrigan*.

Taxpayers Filing Jointly for Connecticut Only: Taxpayers filing jointly for Connecticut only must recalculate their federal adjusted gross income as if, for federal tax purposes, they were allowed and elected to file as married filing jointly.

Employer provided health insurance coverage for an employee's civil union partner or for a spouse in a marriage recognized under *Kerrigan* is taxable income to the employee for federal income tax purposes. In this case, you must subtract the amount from your federal adjusted gross income and enter the result on Line 1 of your Connecticut income tax return.

Social Security Number, Name, and Address

You **must** enter your Social Security Number (SSN), name, and address in the space provided. If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If the taxpayer is deceased, see *Deceased Taxpayers* on Page 6.

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

Rounding Off to Whole Dollars

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

the amount to enter on a line, include cents and round off **only** the total. If you do not round, DRS will disregard the cents.

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

2 Calculate Your Tax

Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2008 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.

Nonresident aliens, see *Special Information for Nonresident Aliens* on Page 7. Civil union partners or spouses in a marriage recognized under *Kerrigan*, see *Taxpayers Filing Jointly for Connecticut Only* on this page.

Line 2: Additions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 41. See *Additions to Federal Adjusted Gross Income* on Page 20.

Line 3

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

Line 4: Subtractions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 52. See *Subtractions From Federal Adjusted Gross Income* on Page 21.

Line 5: Connecticut Adjusted Gross Income

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

Line 6: Income From Connecticut Sources

Complete **Schedule CT-SI**. See *Schedule CT-SI Instructions* on Page 28. Enter the income from Connecticut sources from Schedule CT-SI, Line 30.

Line 7

Enter the greater of Line 5 or Line 6 on Line 7. If Line 5 and Line 6 are equal, enter that amount on Line 7. If the amount on Line 7 is zero or less, go to Line 12 and enter "0."

Line 8: Income Tax

For each filing status, if the amount on Line 7 is: \$12,000 or less for filing separately; \$13,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for filing jointly or qualifying widow(er) with dependent child, enter "0" on Line 8. You do not owe any income tax. Otherwise, use one of the following methods to calculate your tax:

- **Tax Tables:** If Line 7 is less than or equal to \$102,000, you may use the tax tables on Page 42 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 8.

- **Tax Calculation Schedule:** If your Connecticut adjusted gross income is more than \$102,000, you **must** use the *Tax Calculation Schedule* on Page 52 or visit www.ct.gov/DRS to use the Income Tax Calculator on the DRS website to figure your tax. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000.

Nonresidents or part-year residents must calculate the tax in the same manner as resident individuals. Then, nonresidents or part-year residents prorate the tax based upon the percentage of their Connecticut adjusted gross income derived from or connected with Connecticut sources.

Example 1: Sandy, a nonresident individual whose filing status is single, worked in Connecticut during the entire 2008 taxable year. Sandy enters \$40,000 on Form CT-1040NR/PY, Line 5, and \$20,000 on Form CT-1040NR/PY, Line 6. Because the amount on Line 5 is greater than the amount on Line 6, Sandy enters \$40,000 on Form CT-1040NR/PY, Line 7. Sandy finds the tax on \$40,000 in the tax tables and enters \$1,619 on Form CT-1040NR/PY, Line 8. Sandy then divides Line 6 by Line 5 and enters 50% on Line 9. Sandy's Connecticut income tax is \$810 ($\$1,619 \times .50$) and she enters this amount on Form CT-1040NR/PY, Line 10.

Example 2: William, a part-year resident individual whose filing status is single, moved from Connecticut to Rhode Island on August 15, 2008. William enters \$20,000 on Form CT-1040NR/PY, Line 5, and \$40,000 on Form CT-1040NR/PY, Line 6. Because the amount on Line 6 is greater than the amount on Line 5, William enters \$40,000 on Form CT-1040NR/PY, Line 7. William then finds the tax on \$40,000 in the tax tables and enters \$1,619 on Form CT-1040NR/PY, Line 8. Because the amount on Line 6 is greater than the amount on Line 5, William enters 1.0000 on Line 9. William's Connecticut income tax is \$1,619 ($\$1,619 \times 1.0000$) and he enters this amount on Form CT-1040NR/PY, Line 10.

Line 9

If Line 5 is greater than Line 6, divide Line 6 by Line 5 and enter the result. If the result is less than zero, enter "0." If Line 6 is equal to or greater than Line 5, enter 1.0000. **Do not** enter a number that is less than zero or greater than one. Round to four decimal places.

Line 10

Multiply Line 9 by Line 8 and enter the result on Line 10.

Line 11: Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)

If all or part of the income reported on this return for the period of your Connecticut residency is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040NR/PY, *Schedule 2*, and enter the amount from Line 61 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)* on Page 24.

The credit for income tax paid to other jurisdictions is limited to part-year residents for the period of their Connecticut residency.

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

Line 12

Subtract Line 11 from Line 10 and enter the result. If Line 11 is greater than Line 10, enter "0."

Line 13: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2008, you must file **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**. Enter on Line 13 the amount shown on Form CT-6251, Line 23.

Line 14

Add Line 12 and Line 13. Enter the total on Line 14.

Line 15: Adjusted Net Connecticut Minimum Tax Credit

Enter the amount from **Form CT-8801, Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates**. If you did not pay Connecticut alternative minimum tax in 1993 or after, or if you entered an amount on Form CT-1040NR/PY, Line 13, enter "0."

Line 16: Connecticut Income Tax

Subtract Line 15 from Line 14 and enter the result. If less than zero, enter "0."

Line 17: Individual Use Tax

Complete and attach *Schedule 3* on Page 4 of Form CT-1040NR/PY. Enter the total use tax due as reported on *Schedule 3*, Line 62. You **must** enter "0" if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

Line 18 and Line 19

Add Line 16 and Line 17. Enter the total on Line 18 and Line 19.

3 Payments

Line 20: Connecticut Tax Withheld

For each federal W-2 or 1099 form or Schedule CT K-1 form where Connecticut income tax was withheld, enter the following on Lines 20a through 20g.

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

22222	a Employee's social security number	OMB No. 1545-0008
b Employee identification number (EIN)	1 Wages, tips, other compensation	2 Federal income tax withheld
XX-XXXXXX	3 Social security wages	4 Social security tax withheld
c Employer's name, address, and ZIP code	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
D Control number	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial	11 Nonqualified plans	12a
Last name	13 Salaried employee	12b
Suff.	Retirement plan	12c
	14 Other	12d
f Employee's address and ZIP code	15 State	16 State wages, tips, etc.
Employee's state ID number	CT	XXX.00
	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 2008 Department of the Treasury - Internal Revenue Service

Copy 1 - For State, City, or Local Tax Department

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

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

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

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

Column C: Enter the amount of Connecticut income tax withheld. You **must** complete all columns or your Connecticut withholding will be disallowed. Do **not** include tax withheld for other states or federal income tax withholding.

Nonresident partners or shareholders: Complete Columns A and C by entering information from **Schedule CT K-1, Member's Share of Certain Connecticut Items**, Part III, Line 1. Remember to enter the FEIN and to check the box indicating that the withholding is from Schedule CT K-1.

If you have **more than seven** federal W-2 or 1099 forms and Schedule CT K-1 forms showing Connecticut income tax withheld, you must complete and attach **Supplemental Schedule CT-1040WH, Connecticut Income Tax Withholding**. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040NR/PY. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 20h.

Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 20.

Do not send copies of W-2, 1099, and Schedule CT K-1 forms. Keep these for your records. DRS may request them at a later date. When filing **Form CT-8379, Nonobligated Spouse Claim**, attach all W-2 and 1099 forms showing Connecticut income tax withheld.

Line 21: All 2008 Estimated Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2008 estimated tax payments made in 2009. **Do not** include any refunds received.

Line 22: Payments Made With Form CT-1040 EXT

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

Line 23: Total Payments

Add Lines 20, 21, and 22 and enter the total. This is the total of all Connecticut tax payments made.

4 Overpayment

Line 24: Amount Overpaid

If Line 23 is greater than Line 19, subtract Line 19 from Line 23 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 25, 26, and 27. If Line 23 is less than Line 19, go to Line 28.

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

Line 25: Amount of Line 24 You Want Applied to Your 2009 Estimated Tax

Enter the amount of your 2008 overpayment that you want applied to your 2009 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2009, 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, 2009, will be applied as of the date of receipt. Your request to apply this amount to your 2009 estimated income tax is irrevocable.

Line 26: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. Complete *Schedule 4* on Form CT-1040NR/PY. Enter the total contributions as reported on *Schedule 4*, Line 63. **Your contribution is irrevocable.**

You may also make direct contributions by following the instructions on Page 40.

Line 27: Amount of Line 24 to Be Refunded to You

Subtract the total of Line 25 and Line 26 from Line 24 and enter the result. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 27a, 27b, and 27c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 27b and 27c. 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.

The image shows a direct deposit form with the following fields: Name of Depositor, Street Address, City, State, Zip Code, Date, No. 101, Pay to the Order of, \$, Name of your Bank, Street Address, City, State, Zip Code. Below the form, the routing number 092125789 and account number 091 025 025413 are circled, with arrows pointing to labels 'Routing Number' and 'Account Number' respectively.

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.

Your overpayment will be applied in the following order: penalty and interest you owe; other taxes you owe DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2009 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 28: Amount of Tax You Owe.

If Line 19 is greater than Line 23, subtract Line 23 from Line 19 and enter the result. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 12.

Line 29: Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% of the amount due. See *Penalty for Late Payment of Late Filing* on Page 13.

Late Filing Penalty: In the event 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.

Line 30: Interest for Late Payment or Late Filing

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

Line 31: Interest on Underpayment of Estimated Tax

If Line 16 minus Line 20 is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. **Form CT-2210, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates***, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do **not** file Form CT-2210, leave this line blank, and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the **earlier** of the day you pay your tax or April 15, 2009.

Line 32: Total Amount Due

Add Lines 28 through 31 and enter the total. This is the total amount you owe. Pay the amount in full with your return.

Payment Options

Pay Electronically

Visit the DRS **Taxpayer Service Center (TSC)** at www.ct.gov/DRS and follow the prompts to make a direct payment. However, you can also visit <https://drsindtax.ct.gov> to make a direct payment without having to login into the **TSC**. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date of April 15, 2009, to avoid penalty and interest.

Pay by Credit Card or Debit Card



If you filed a 2007 Connecticut income tax return, you may elect to pay your 2008 Connecticut income tax liability using your American Express® cards, Discover® card, MasterCard® card, VISA® card, or comparable debit card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

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

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

Pay by Mail

Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write “**2008 Form CT-1040NR/PY**” and your SSN(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash**. DRS may submit your check to your bank electronically.

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

6 Sign Your Return

After you complete your Connecticut Form CT-1040NR/PY, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return. The signature line is on Page 2 of Form CT-1040NR/PY.

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

Paid Preparer Signature

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

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2008 tax return, enter the designee’s name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). To authorize DRS to contact the paid preparer who signed your return, enter “Preparer” in the space for the designee’s name. You do not have to provide the other information requested.

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

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

Once DRS 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 2009 tax return. This is April 15, 2010, for most taxpayers.

Selecting a designee 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 **LGL-001, *Power of Attorney***.

Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked “**Clip check here.**” To ensure proper posting of your payment, write “**2008 Form CT-1040NR/PY**” and your SSN(s) (optional) on the front of your check.

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:

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

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

Filing Your Return

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

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

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

Recordkeeping

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 **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can usually expect to receive your copy in approximately three weeks.

CT-1040 NR/PY Schedules

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

Schedule 1 - Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 33: Interest on State and Local Government Obligations Other Than Connecticut

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

Line 34: Exempt-Interest Dividends From a Mutual Fund Derived From State or Municipal Government Obligations Other Than Connecticut

Enter the total amount of exempt-interest dividends received from a mutual fund that are derived from state and municipal government obligations other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other

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

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

Line 35: Reserved for Future Use

Line 36: Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI

If you filed federal Form 4972, *Tax on Lump-Sum Distributions*, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 36. Do not enter any part of the distribution reported on federal Form 1040A, Line 12a; federal Form 1040, Line 16a; or federal Form 1040, Schedule D.

Part-year residents should enter this amount on **Schedule CT-1040AW**, *Part-Year Resident Income Allocation*, Line 14, Column A.

Line 37: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 37. If the amount is less than zero, enter the amount on Line 48.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 37 or, if less than zero, on Line 48.

Line 38: Loss on Sale of Connecticut State and Local Government Bonds

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

Line 39: Reserved for Future Use

Line 40: Other

Use Line 40 to report any of the following modifications:

1. Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.
4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the U.S. which federal law exempts from federal income tax but does not exempt from state income taxes.

7. Add back to the extent deductible in determining federal adjusted gross income any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).

8. Enter any item of income or gain subject to special accrual to the extent the item was not includible in federal adjusted gross income for the taxable year. See *Items Subject to Special Accrual* on Page 9.

9. Also use Line 40 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 33 through 38.

Line 41: Total Additions

Add Lines 33 through 40 and enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 41.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 42: Interest on U.S. Government Obligations

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

For Series EE U.S. Savings Bonds, you are entitled to include on Line 42 **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

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

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

Line 43: Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

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

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

Social Security Benefit Adjustment Worksheet - Line 44

Enter the amount from Form CT-1040NR/PY , Line 1.....	
If your filing status is single or filing separately , is the amount on Line 1 \$50,000 or more?	
<input type="checkbox"/> Yes: Complete this worksheet. <input type="checkbox"/> No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44.	
If your filing status is filing jointly, qualifying widow(er), or head of household , is the amount on Line 1 \$60,000 or more?	
<input type="checkbox"/> Yes: Complete this worksheet. <input type="checkbox"/> No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44.	
A. Enter the amount reported on your 2008 federal Social Security Benefits Worksheet, Line 1. If Line A is zero or less, stop here and enter "0" on Line 44. Otherwise, go to Line B.	A.
B. Enter the amount reported on your 2008 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2008, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.
C. Enter the lesser of Line A or Line B.	C.
D. Multiply Line C by 25% (.25).	D.
E. Taxable amount of Social Security benefits reported on your 2008 federal Social Security Benefits Worksheet, Line 18.	E.
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040NR/PY, <i>Schedule 1</i> , Line 44. If Line D is greater than or equal to Line E, enter "0."	F.

Example: A qualifying mutual fund pays a dividend of \$100. Of the distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on Line 43 is \$55.

Line 44: Social Security Benefit Adjustment

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax. Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under *Kerrigan* must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately. Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or filing separately and the amount reported on Form CT-1040NR/PY, Line 1, is **less than \$50,000**, or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040NR/PY, Line 1, is **less than \$60,000**. If this is the case, enter the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets contained in the instructions to federal Form 1040A or federal Form 1040 to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* above and enter the amount from Line F on Line 44. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal

Publication 915, see **Informational Publication 2008(24)**, *Connecticut Tax Tips for Senior Citizens*.

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

Line 45: Refunds of State and Local Income Taxes

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

Line 46: Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2, or both, railroad retirement benefits, or supplemental annuities during 2008, you may deduct the amount included in your federal adjusted gross income, but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 44 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 44 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. See **Informational Publication 2008(24)**, *Connecticut Tax Tips for Senior Citizens*. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income.

Line 47: Special Depreciation Allowance for Qualified Property Placed in Service During Preceding Year(s)

If you added bonus depreciation to your federal adjusted gross income on your **2004** Form CT-1040NR/PY, Line 35, you may subtract 25% of that bonus depreciation amount on Line 47.

Example: Linda was required to make an addition modification of \$6,000 on Line 35 of her 2004 CT-1040NR/PY. On her 2008 Form CT-1040NR/PY, Line 47, she will make a subtraction modification of \$1,500. This amount is 25% of \$6,000 reported on her 2004 Form CT-1040NR/PY, Line 35.

Line 48: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Schedule CT-1041B, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 48. If the amount is greater than zero, enter the amount on Line 37.

If you are a beneficiary of more than one trust or estate, enter the net amount of all the modifications, if less than zero, on Line 48.

Line 49: Gain on Sale of Connecticut State and Local Government Bonds

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

Line 50: Connecticut Higher Education Trust (CHET) Contributions

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

If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.

See **Special Notice 2006(11)**, *2006 Legislative Changes Affecting the Income Tax*.

Line 51: Other

Use Line 51 to report any of the following modifications:

1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe, where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but are exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
5. Subtract the amount of any distributions you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includable in your federal adjusted gross income.

Congress passed legislation excluding from federal gross income any distribution from a qualified state tuition program (such as CHET), to the extent the distribution is used to pay for qualified higher education expenses. (Pub. L. No. 107-16, §402) To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 51.
6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
7. Enter any item of loss or deduction subject to special accrual to the extent the item was not deductible in determining federal gross income for the taxable year. See *Items Subject to Special Accrual* on Page 9.
8. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income.
9. Subtract the amount of military pay received by a nonresident or part-year resident during the part-year resident's nonresidency portion of the taxable year to the extent includable in federal adjusted gross income.

10. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains is properly included in the gross income of the designated beneficiary for federal income tax purposes.
11. Subtract 50% of the income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Do **not** use Line 51 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* below) or income of a nonresident spouse. See *Spouses With Different Residency Status* on Page 15.

Line 52: Total Subtractions

Add Lines 42 through 51. Enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 52.

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

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

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

Nonresidents may not claim a credit for income taxes paid to other jurisdictions.

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

Qualifying Jurisdiction

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

Qualifying Income Tax Payments

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

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

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See **Informational Publication 2005(16), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut**; **or**
- Income from real or tangible personal property situated in a qualifying jurisdiction.

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

What Payments Do Not Qualify

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

Limitations to the Credit

The total credit is limited to whichever amount is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The amount of Connecticut income tax due on the portion of Connecticut adjusted gross income sourced in the qualifying jurisdiction and earned during the residency portion of your taxable year; **or**
- The amount entered on Form CT-1040NR/PY, Line 10.

How to Calculate the Credit

You **must** first complete your income tax return(s) in the qualifying jurisdiction(s). Then, complete the Schedule 2 Worksheet on Page 26 to determine the amount to enter on *Schedule 2*, Line 55.

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

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

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

- A. If the **same amount** of income is taxed by both the city and state (see the Line 61 example on Page 27):
 1. Use only **one** column on Form CT-1040NR/PY, *Schedule 2*, to calculate your credit;
 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; **and**
 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 59 of that column.
- B. If the **amounts** of income taxed by both the city and state **are not the same**:
 1. Use **two** columns on Form CT-1040NR/PY, *Schedule 2*;
 2. Include only the same income taxed by both jurisdictions in the first column; **and**
 3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet on Page 26 to determine the portion of your Connecticut adjusted gross income during the residency portion of your taxable year derived from a qualifying jurisdiction. Enter in Column I the items of income you earned during the residency portion of your taxable year and entered on Schedule CT-1040AW, Column B. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions:

- The income was earned during the residency portion of your taxable year;
- The income is derived from or connected with sources within a qualifying jurisdiction;
- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in the jurisdiction; **and**
- You have paid income tax on the income to that qualifying jurisdiction.

Example 1: Laura, a single taxpayer, was employed in the State of New York during the entire taxable year and moved into Connecticut on July 1. Her Connecticut adjusted gross income is \$105,000. On Form CT-1040NR/PY, Schedule CT-1040AW, Column A, Laura reported the following: \$76,000 in wages, \$4,000 in interest, and \$25,000 from dividends received November 2. Laura enters on Schedule 2 Worksheet, Column I, the amounts she entered on Form CT-1040NR/PY, Schedule CT-1040AW, Column B: Line 1, \$38,000; Line 2, \$2,000; and Line 3, \$25,000. In Column II, she enters: Line 1, \$38,000. Credit is allowed for the New York tax paid on her \$38,000 of wage income because it is derived from or connected to New York during the Connecticut residency portion of her taxable year.

Example 2: Luke and Leslie are part-year residents who file a joint federal Form 1040 and Form CT-1040NR/PY. Luke's wages as an employee working in Rhode Island while a resident of Connecticut are \$20,000 and Leslie's wages as an employee working in Connecticut while a resident of Connecticut are \$25,000. Their combined wages while nonresidents of Connecticut are \$25,000. On their federal Form 1040, Line 7, (and on Line 1, Column A, of their Schedule CT-1040AW), Luke and Leslie entered \$70,000. Luke and Leslie enter on the Schedule 2 Worksheet, \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Luke and Leslie also enter \$20,000 on Form CT-1040NR/PY, *Schedule 2*, Line 55.

Example 3: Linda, a part-year resident, is a sole proprietor of a business conducted at two locations, one in Connecticut and one in Massachusetts. All of Linda's income was earned while she was a Connecticut resident. On Linda's federal Form 1040, Line 12, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on her Schedule C, \$35,000 is derived from the Massachusetts location. When completing Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 5, and \$55,000 (\$90,000 - \$35,000), in Column II, Line 5. Linda also enters \$55,000 on Form CT-1040NR/PY, *Schedule 2*, Line 55.

Schedule 2 - Line Instructions

Line 53: Connecticut Adjusted Gross Income During the Residency Portion of the Taxable Year

The amount from **Schedule CT-1040AW**, *Part-Year Resident Income Allocation*, Line 30, Column B, is entered on Line 53 with the following exceptions:

1. **Add** to the amount on Line 30, Column B, any **net** loss during the residency portion of your taxable year derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation (whether or not income tax was actually paid to the jurisdiction(s)).
2. For the residency portion of your taxable year, add back any item of loss or deduction and subtract any item of income or gain included in Schedule CT-1040AW, Column B, as an item of special accrual.

Schedule 2 Worksheet (Part-Year Residents Only)

Column I Enter on Lines 1 through 30, Column I, the amounts entered on Lines 1 through 30, Column B, respectively, of Schedule CT-1040AW. See instructions on Page 33.	Complete this worksheet to determine the amount of income earned during the residency portion of your taxable year and taxed by a qualifying jurisdiction. Complete a separate worksheet for each qualifying jurisdiction if you paid income tax to more than one qualifying jurisdiction.	Column I (from Column B, Schedule CT-1040AW)	Column II Amount Taxable in Qualifying Jurisdiction
Column II For each line, enter that portion of the amount entered on the same line of Column I that you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. Enter only the portion of Connecticut modifications, if any, directly related to income sourced in the qualifying jurisdiction. Enter the amount from Line 30, Column II, on Form CT-1040NR/PY, <i>Schedule 2</i> , Line 55. To this amount, add back any item of loss or deduction and subtract any item of income or gain included in Column II as an item of special accrual. Enter the result on Line 55. Keep this worksheet with your 2008 tax records. Do not attach to your tax return.			
1. Wages, salaries, tips, etc.	1		
2. Taxable interest	2		
3. Ordinary dividends	3		
4. Alimony received	4		
5. Business income or (loss)	5		
6. Capital gain or (loss)	6		
7. Other gains or (losses)	7		
8. Taxable amount of IRA distributions	8		
9. Taxable amount of pensions and annuities	9		
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	10		
11. Farm income or (loss)	11		
12. Unemployment compensation	12		
13. Taxable amount of social security benefits	13		
14. Other income (including lump-sum distributions)	14		
15. Add lines 1 through 14.	15		
16. Educator expenses	16		
17. Certain business expenses of reservists, artists, and fee-based government officials	17		
18. Health savings account deduction	18		
19. Moving expenses	19		
20. One-half of self-employment tax	20		
21. Self-employed SEP, SIMPLE, and qualified plans	21		
22. Self-employed health insurance deduction	22		
23. Penalty on early withdrawal of savings	23		
24. Alimony paid	24		
25. IRA deduction	25		
26. Student loan interest deduction	26		
27. Tuition and fees deduction	27		
28. Domestic production activities deduction	28		
29. Total adjustments - Add Lines 16 through 28.	29		
30. Subtract Line 29 from Line 15.	30		

Example: Claudia's Connecticut adjusted gross income for the residency portion of her taxable year is \$60,000 which includes income of \$15,000 from business activities conducted in Massachusetts and a net loss of \$20,000 from a business conducted in Rhode Island. She must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 53.

Line 54: Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If you are claiming credit for income taxes paid to a political subdivision of another state, enter the name and the two-letter code of the state. The codes are listed in the following table.

Standard Two-letter Codes

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

Line 55: Non-Connecticut Income

Complete Schedule 2 Worksheet on Page 26 to determine the total of non-Connecticut income included in your Connecticut adjusted gross income for the residency portion of your taxable year and reported on a qualifying jurisdiction's income tax return. To the amount on Schedule 2 Worksheet, Line 30, Column II, add back any item of loss or deduction and subtract any item of income or gain included in Column II as an item of special accrual. Enter the result on Line 55.

Line 56

Divide the amount on Line 55 by the amount on Line 53. The result cannot exceed 1.0000. Round to four decimal places.

Line 57: Apportioned Income Tax

To determine the portion of your 2008 Connecticut income tax attributable to income earned during the residency portion of your taxable year:

1. Divide the amount on the Schedule 2 Worksheet, Line 30, Column I, by the amount on Form CT-1040NR/PY, Line 6. Round to four decimal places. The result may not exceed 1.0000.
2. Multiply the result by the amount on Form CT-1040NR/PY, Line 10, and enter on Line 57.

Line 58

Multiply the percentage arrived at on Line 56 by the amount reported on Line 57.

Line 59: Income Tax Paid to a Qualifying Jurisdiction While a Resident

Enter the total amount of income tax paid to a qualifying jurisdiction on income derived from or connected with sources in that jurisdiction during the residency portion of your taxable year.

If the tax you paid to that jurisdiction was also based on income earned during the nonresidency portion of your taxable year, you must prorate the amount of tax for which you are claiming credit. The proration is based upon the relationship that the income earned in that jurisdiction during your Connecticut residency (from Schedule 2 Worksheet, Line 30, Column II) bears to the total amount of income you earned in that jurisdiction in the taxable year.

Example: George, a part-year resident, worked in Rhode Island all year and paid \$1,200 in Rhode Island tax. His total Rhode Island wages were \$20,000 of which \$15,000 was earned while he was a Connecticut resident. The income tax paid to Rhode Island during the residency portion of his taxable year is:

$$\frac{\$ 15,000}{\$ 20,000} \times \$ 1,200 = \$ 900$$

He should enter \$900 on Line 59.

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

Line 60

Enter the lesser of the amounts reported on Line 58 or Line 59.

Line 61: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 60A, Line 60B, and Line 60 of any additional worksheets. The amount on Line 61 cannot exceed the amount on Line 58. Enter the total on Line 61.

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

Example: Louise, a part-year resident whose filing status is single, changed her permanent legal residence during the taxable year by moving from Connecticut to City Y in State X. She worked in City Y during the entire taxable year. Both State X and City Y impose an income tax. Louise's Connecticut adjusted gross income is \$75,000 (Form CT-1040NR/PY, Line 5). Louise's income from Connecticut sources (Form CT-1040NR/PY, Line 6) and her Connecticut adjusted gross income during her Connecticut residency period (Schedule CT-1040AW, Column B, Line 30) is \$50,000. Louise completes Schedule CT-1040AW as follows: Line 1: Column A, \$73,000; Column B, \$49,000; Column C, \$24,000; and Column D, \$0. Line 2: Column A, \$2,000; Column B, \$1,000; Column C, \$1,000; and Column D, \$0. Louise uses the amounts in Column B when completing Schedule 2 Worksheet, Column I. Louise's Connecticut income tax before the credit for income taxes paid to other jurisdictions is \$2,367 (Form CT-1040NR/PY, Line 10). Since the amount of income taxed by both State X and City Y are equal, Louise uses only one column on Form CT-1040NR/PY, *Schedule 2*. Louise enters \$49,000 (the common amount of income taxed in both State X and City Y during her residency period) on Line 55, Column A.

Louise pays an income tax of \$6,100 to State X; however, only \$4,039 ($(\$49,000/\$74,000) \times \$6,100$) of that amount is attributable to her income sourced to State X during her Connecticut residency period. Louise pays an income tax of \$510 to City Y; however, only \$338 ($(\$49,000/\$74,000) \times \510) is attributable to her income sourced to City Y during her Connecticut residency period. Therefore, the total tax paid to State X and City Y on the common amount of income is \$4,377 ($\$4,039 + \338). When completing Form CT-1040NR/PY, *Schedule 2*, Louise enters \$50,000 on Line 53 and completes *Schedule 2* as follows:

	Column A		Column B	
Line 54	State X, City Y			
Line 55	49,000	00		00
Line 56	.9800			
Line 57	2,367	00		00
Line 58	2,320	00		00
Line 59	4,377	00		00
Line 60	2,320	00		00
Line 61	Total Credit		2,320	00

Schedule CT-SI Instructions

General Information

If you are a nonresident or part-year resident, you must use **Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources**, to report items of income, gain, loss, or deduction that make up your federal adjusted gross income derived from or connected with sources within Connecticut.

Nonresidents

Report in Schedule CT-SI, Part 1, all items of income you received from Connecticut sources with modifications as described below. Report in Schedule CT-SI, Part 2, adjustments directly related to the income items in Part 1.

Part-Year Residents

You **must** first complete Schedule CT-1040AW to determine your income from Connecticut sources. See instructions on Page 33. Add the amounts in Columns B and D for each line and transfer the total to the corresponding line of Schedule CT-SI.

Report in Schedule CT-SI, Part 1, the income you received from all sources earned while you were a Connecticut resident and your Connecticut source income for the part of the year you were a nonresident of Connecticut. Report in Schedule CT-SI, Part 2, adjustments that are a result of transactions that occurred while you were a Connecticut resident or are directly related to Connecticut source income for the part of the year you were a nonresident.

Modifications

All amounts reported in Part 1 should include any modifications to federal adjusted gross income as provided on Form CT-1040NR/PY, *Schedule 1*.

Example: Dave, a part-year Connecticut resident received \$1,000 in taxable interest income reported on federal Form 1040 and \$1,000 in interest from New York bonds while a Connecticut resident. Dave would report \$2,000 on Schedule CT-SI, Part 1, Line 2.

Special Accrual

For part-year residents, the amounts included on Schedule CT-1040AW and on Schedule CT-SI, Parts 1 and 2, should include items of income, gain, loss, and deduction that would accrue for federal income tax purposes prior to the change of residence. See *Items Subject to Special Accrual* on Page 9.

Part-year residents who file a surety bond or other security in lieu of special accruals do not include accruals in the amounts in Schedule CT-SI, Parts 1 and 2.

Capital Losses, Passive Activity Losses, and Net Operating Losses

Capital losses, passive activity losses, and net operating losses generated from activities within Connecticut can reduce Connecticut adjusted gross income derived from or connected with Connecticut sources of a nonresident to the extent they are properly computed for federal income tax purposes and are offset against income derived from or connected with Connecticut

sources. A nonresident must recompute capital losses, passive activity losses, and net operating losses as if the nonresident's federal adjusted gross income consisted only of items derived from Connecticut sources.

Example: Brenda, a nonresident of Connecticut, reported a capital gain from sources outside of Connecticut (from the sale of securities) of \$20,000 on her federal income tax return. Brenda also reported on her federal income tax return a capital loss of \$8,000 from sources exclusively within Connecticut (from the sale of real property not used in Brenda's trade or business). For federal income tax purposes, Brenda has a gain from the sale or exchange of property of \$12,000 (\$20,000 minus \$8,000). Brenda has a capital loss of \$8,000 derived from or connected with sources within Connecticut, but may claim as a deduction only \$3,000 on her Form CT-1040NR/PY (in accordance with the federal limitation of \$3,000 of capital loss to offset ordinary income). She must carry forward the balance of the capital loss to the succeeding taxable year(s) even though, for federal income tax purposes, she will show no capital loss carryforward.

Election to Forego Carryback

Where a nonresident incurs a net operating loss for Connecticut income tax purposes but does not incur a net operating loss for federal income tax purposes, the nonresident is required first to carry back the net operating loss to each of the three taxable years preceding the taxable year in which the net operating loss was incurred (except as limited by the information highlighted below) and then to carry any remaining net operating loss forward to each of the fifteen taxable years following the taxable year in which the loss was incurred. An election to forego the three-year carryback period and to carry the loss forward may be made by filing a timely Form CT-1040NR/PY for the year the loss was incurred and attaching a statement indicating that the election to forego the carryback is being made. This election may not be revoked.

Part 1 - Connecticut Income - Line Instructions

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

Line 1: Wages, Salaries, Tips, Etc.

(federal Form 1040, Line 7)

• Part-Year Resident

Enter the total of the amounts from Schedule CT-1040AW, Line 1, Column B and Column D.

• Nonresident

Enter all wages, salaries, tips, and other compensation you earned for services performed in Connecticut while you were a nonresident of Connecticut.

If your wages, salaries, tips, and other compensation was earned for services performed both in and outside of Connecticut while you were a nonresident and the amount of Connecticut source income is not known, complete the *Employee Apportionment Worksheet*. See the instructions on Page 32.

Income from employment activities in Connecticut that are considered casual, isolated, or inconsequential (under the Ancillary Activity Test) is **not** part of the Connecticut source income of a nonresident. See *Ancillary Activity Test* on Page 9.

Line 2: Taxable Interest

(federal Form 1040, Line 8a)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 2, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents interest income earned as a nonresident that is part of the receipts of a business, trade, profession, or occupation carried on in Connecticut or from the ownership of an interest in a pass-through entity doing business in Connecticut and not otherwise exempt from Connecticut income tax. If the business is conducted both in and outside of Connecticut, see the instructions for Line 5.

Line 3: Ordinary Dividends

(federal Form 1040, Line 9a)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 3, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents dividend income earned as a nonresident that is part of the receipts of a business, trade, profession, or occupation carried on in Connecticut or from the ownership of an interest in a pass-through entity doing business in Connecticut and not otherwise exempt from Connecticut income tax. If the business is conducted both in and outside of Connecticut, see the instructions for Line 5.

Line 4: Alimony Received

(federal Form 1040, Line 11)

• Part-Year Resident

Enter the amount from Schedule CT-1040AW, Line 4, Column B.

• Nonresident

This line does not apply to a nonresident.

Line 5: Business Income or (Loss)

(federal Form 1040, Line 12)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 5, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents business income (loss) you received from a business, trade, profession, or occupation carried on in Connecticut.

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not part of the Connecticut source income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

Where a business, trade, profession, or occupation is carried on:

Generally, you are considered to be carrying on a business, trade, profession, or occupation (not including personal services as an employee) at the location:

1. Where you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your affairs are regularly carried on (this summary is not all inclusive); **or**
2. Where your business is transacted with a fair measure of permanency and continuity.

You are considered to be carrying on business outside

Connecticut if you maintain, operate, or occupy outside Connecticut, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your business matters are systematically and regularly carried on.

You are not considered to be carrying on business outside Connecticut and may not allocate or apportion business income if you have an occasional or isolated business transaction outside Connecticut or if you have no regular place of business outside of Connecticut.

You are not considered to be carrying on business outside Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

Example 1: A plumber, who is a resident of Rhode Island, carries on his business from an office in Danielson, Connecticut. He has maintenance contracts with housing authorities in the Worcester, Massachusetts area which require him to regularly perform his services at various locations in and around Worcester. This taxpayer is considered to be carrying on business in Connecticut (by reason of his office in this state) and in Massachusetts (because his business is conducted there with a fair measure of permanency and continuity).

Example 2: Assume the same facts as in Example 1, except that the taxpayer carries on his business from an office in Auburn, Massachusetts and has maintenance contracts with housing authorities in northeast Connecticut. This taxpayer is considered to be carrying on business in Massachusetts (by reason of his office there) and in Connecticut (because his business is conducted in this state with a fair measure of permanency and continuity).

If income is determined from books and records of the business (allocation of income):

If you are carrying on a business, trade, profession, or occupation both in and outside of Connecticut and you maintain books and records that satisfactorily disclose the portion of income derived from or connected with sources within Connecticut, enter the net profit (loss) from business carried on in Connecticut on Line 5. Complete **Schedule CT-1040BA, Nonresident Business Apportionment**, Schedule A. You can get Schedule CT-1040BA on the DRS website at www.ct.gov/DRS. If you report income using this method, your income reported to other states in which

you carry on your business, where the states permit allocation on the basis of separate books and records, must result in a consistent allocation of income. Where another state does not permit allocation on the basis of separate books and records, a consistent allocation of income may not be possible.

Example 3: In Example 1, assume the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return as follows: The income from his plumbing business is \$134,000, with \$91,500 being from Connecticut business and \$42,500 from Massachusetts business. Therefore, on his Massachusetts return, this taxpayer must also allocate \$91,500 of this income to Connecticut and \$42,500 to Massachusetts since Massachusetts permits allocation on the basis of separate books and records.

Apportionment Formula: If your books and records do not satisfactorily disclose the portion of income derived from or connected with sources within Connecticut, income from business carried on both in and outside of Connecticut must be apportioned by using a prescribed formula or an approved alternative method. Schedule CT-1040BA, containing the formula and other instructions pertaining to the apportionment of business income, must be completed for this purpose and attached to Schedule CT-SI. If you submit an alternative method of apportionment, you must also complete Schedule CT-1040BA and submit all information about your alternative method of apportionment.

Line 6: Capital Gain or (Loss)

(federal Form 1040, Line 13)

- **Part-Year Resident**

Enter the total of Schedule, CT-1040AW, Line 6, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents capital gains (losses) from Connecticut sources in accordance with federal provisions for determining capital gains (losses). This includes a deduction for any capital loss carryover from Connecticut sources as limited by the following highlighted information. Use a copy of federal Form 1040, Schedule D, as a worksheet in determining your Connecticut capital gain (loss). Include in your computations only transactions from Connecticut sources in 2008. If these computations result in a net capital loss for Connecticut purposes, the loss is limited to \$3,000 (\$1,500 if you are married and filing separately) on the Connecticut return. Any balance of a 2008 net capital loss (in excess of the amount claimed on the 2008 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

Capital Transactions From Connecticut Sources: Include transactions resulting in capital gains (losses) derived from real or tangible personal property located within Connecticut, whether or not connected with a trade or business, and capital gains (losses) from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut. Include your share of

any capital gain (loss) derived from Connecticut sources of a partnership of which you are a partner, an estate or trust of which you are a beneficiary, or an S corporation of which you are a shareholder. If any capital gains (losses) are from business property (other than real property) of a business carried on both in and outside of Connecticut, apply the business apportionment method (Schedule CT-1040BA) in determining the Connecticut capital gain (loss). Gains and losses from the sale or disposition of real property are not subject to apportionment. In all cases, use the federal basis of property in computing capital gains (losses).

Line 7: Other Gains or (Losses)

(federal Form 1040, Line 14)

- **Part-Year Resident**

Enter the total of Schedule CT-1040AW, Line 7, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents the gain (loss) from the sale or exchange of non-capital assets from Connecticut sources. Apply the federal provisions for determining gains (losses) from the sale or exchange of other than capital assets to your Connecticut transactions.

Non-Capital Transactions From Connecticut Sources:

Include non-capital transactions pertaining to property used in connection with a business, trade, profession, or occupation carried on in Connecticut. Also include your share of any non-capital gain (loss) from a partnership of which you are a partner, an estate or trust of which you are a beneficiary, or an S corporation of which you are a shareholder. If any capital gains (losses) are from business property (other than real property) of a business carried on both in and outside of Connecticut, apply the business apportionment method (Schedule CT-1040BA) to determine the Connecticut capital gain (loss). Gains and losses from the sale or disposition of real property are not subject to apportionment. In all cases, use the federal basis of property to compute capital gains (losses).

Line 8: Taxable Amount of IRA Distributions

(federal Form 1040, Line 15b)

- **Part-Year Resident**

Enter the amount from Schedule CT-1040AW, Line 8, Column B.

- **Nonresident**

This line does not apply to a nonresident.

Line 9: Taxable Amount of Pensions and Annuities

(federal Form 1040, Line 16b)

- **Part-Year Resident**

Enter the amount from Schedule CT-1040AW, Line 9, Column B.

- **Nonresident**

This line does not apply to a nonresident.

Line 10: Rental Real Estate, Royalties, Partnerships, Corporations, Trusts, Etc.

(federal Form 1040, Line 17)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 10, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents income or losses from rents, royalties, partnerships, S corporations, trusts, and estates derived from or connected with Connecticut sources.

Rental and royalty income: As a nonresident, enter rents and royalties from:

1. Real property located in Connecticut, whether or not used in connection with a business;
2. Tangible personal property not used in a business if the property is located in Connecticut; **and**
3. Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut.

If the income is earned by a business carried on both in and outside of Connecticut, apply the business apportionment percentage (Schedule CT-1040BA) or alternative method **only** to items of tangible and intangible personal property used in or connected with the business to determine the income from Connecticut sources. Do **not** apportion income from real property located in Connecticut (whether or not used in a business). That income must be entirely included in Connecticut source income if the real property is located in Connecticut and entirely excluded from Connecticut source income if the real property is located outside Connecticut. Do **not** apportion income from tangible personal property not used in a business. Report on this line your share of any rental or royalty income from a partnership, trust, estate, or S corporation.

Partnerships: As a nonresident, enter your distributive share of partnership income, gain, loss, and deduction derived from or connected with Connecticut sources. The partnership should furnish this information to you on **Schedule CT K-1, Member's Share of Certain Connecticut Items**. If your distributive share includes any other items of partnership income taxable to a nonresident, those items must be entered on the appropriate lines of Schedule CT-SI.

Example: Your share of a partnership's capital gain that is Connecticut source would be included in determining the amount on Line 6.

S corporations: As a nonresident, enter your pro rata share of the S corporation's nonseparately stated items of income or loss (to the extent includable in your Connecticut adjusted gross income) derived from or connected with Connecticut sources. Also, enter your pro rata share of the S corporation's separately stated items of income or loss (such as interest and dividends) derived from or connected with Connecticut sources on the appropriate lines of Schedule CT-SI. The S corporation should furnish this information to you on Schedule CT K-1.

Trusts and estates: As a nonresident beneficiary, enter your share of trust or estate income derived from or connected with Connecticut sources. This information should be provided to you by the fiduciary. If your share includes any items of taxable trust or estate income from Connecticut sources not reported on Line 10, those items should be included on the appropriate lines of Schedule CT-SI.

Passive activity loss limitations: Any deduction for passive activity losses for a nonresident must be recomputed to determine the amounts which would be allowed if the federal adjusted gross income took into account only items of income, gain, loss, or deduction derived from or connected with Connecticut sources.

If you were a **part-year resident**, you must recalculate your passive activity loss limitations as if separate federal returns were filed for your resident and nonresident periods.

Line 11: Farm Income or (Loss)

(federal Form 1040, Line 18)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 11, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents income (loss) from farming carried on in Connecticut as a nonresident.

See the instructions for reporting business income (Line 5), including the instructions for reporting income from a business carried on both in and outside of Connecticut.

Line 12: Unemployment Compensation

(federal Form 1040, Line 19)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 12, Column B and Column D.

• Nonresident

Enter that part of federal adjusted gross income that represents unemployment compensation received as a nonresident and derived from or resulting from former employment in Connecticut.

If the unemployment compensation received from Connecticut sources is based on wage or salary income earned partly in and partly outside of Connecticut, figure the amount allocable to Connecticut in the same manner as the wage and salary income on which it is based.

Line 13: Taxable Amount of Social Security Benefits

(federal Form 1040, Line 20b)

• Part-Year Resident

Enter the amount from Schedule CT-1040AW, Line 13, Column B.

• Nonresident

This line does not apply to a nonresident.

Line 14: Other Income

(federal Form 1040, Line 21)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 14, Column B and Column D.

When completing Schedule CT-1040AW, include in Column A the total taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income. This amount should also have been entered on Form CT-1040NR/PY, Line 36. In Column B, enter the amount from Column A you received during the period you were a Connecticut resident.

Also, use Line 14 to report any adjustments to federal adjusted gross income not included on Lines 1 through 13.

• Nonresident

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. Connecticut Lottery winnings are taxable to a nonresident if the proceeds are reported on federal Form W-2G. See *Connecticut Source Income of a Nonresident* on Page 9. Lump-sum distributions from qualified plans are **not** taxable to a nonresident.

Line 15: Gross Income From Connecticut Sources

Add Lines 1 through 14 and enter the total.

Part 2 - Adjustments to Connecticut Income - Line Instructions

Lines 16 - 28

(federal Form 1040, Lines 23-35)

• Part-Year Resident

Enter the totals from Schedule CT-1040AW, Lines 16 through 28, Column B and Column D.

• Nonresident

Enter that part of the federal amount that represents adjustments connected with income from Connecticut sources while you were a nonresident.

Any other adjustments to income that relate to wage or salary income earned partly in Connecticut or to income from a business carried on both in and out of Connecticut must be allocated to Connecticut on the same basis as the income to which it relates. Some of these adjustments include IRA deduction, one half of self-employment tax, and self-employment SEP, SIMPLE, and qualified plans.

Line 29: Total Adjustments

Add Lines 16 through 28 and enter the total.

Line 30: Income From Connecticut Sources

Subtract Line 29 from Line 15. Enter the total on Schedule CT-SI, Line 30, and on Form CT-1040NR/PY, Line 6.

Employee Apportionment Worksheet Instructions

Sometimes your employment requires you to work both inside and outside Connecticut, but you do not know the actual amount of income you earned from working in Connecticut. In this case, you must apportion your income. Nonresidents and part-year residents who were employed in Connecticut during the nonresidency period must use the Employee Apportionment Worksheet for this purpose. **Part-year residents may not apportion income earned while they were residents of Connecticut.**

If your business activities in Connecticut are considered casual, isolated, or inconsequential, income from those activities is not considered Connecticut source income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

Who May Not Apportion Income

If you know the actual amount of your Connecticut source income, you may not apportion. Simply report your income taxable in Connecticut on your Connecticut return. Examples of individuals who are not permitted to apportion include:

1. An employee whose actual Connecticut income is shown on federal Form W-2; **and**
2. An employee whose W-2 does not indicate initially his or her actual Connecticut income but whose employer issued a corrected W-2 or other statement which breaks down this amount. Since your employer is required by law to withhold Connecticut income tax on your Connecticut wages, this breakdown should be easy to obtain.

Nonresident employees who work inside and outside Connecticut should complete **CT-W4NA, Employee's Withholding or Exemption Certificate - Nonresident Apportionment**. The employer will use the information on Form CT-W4NA along with Form CT-W4 to withhold the correct amount of Connecticut income tax for services performed in this state.

Who Must Use the Employee Apportionment Worksheet

If your employment required you to perform services both inside and outside Connecticut and **you do not know the actual amount of income you earned in Connecticut**, you must use the Employee Apportionment Worksheet if you fit into any of the categories listed below:

1. An employee who is compensated on an hourly, daily, weekly, or monthly basis;
2. An employee whose compensation depends upon sales, at least some of which take place outside of Connecticut; **or**
3. An employee whose compensation is based on miles.

How Do I Complete the Employee Apportionment Worksheet

If you qualify to use the *Employee Apportionment Worksheet*, select the appropriate basis below and then follow the instructions. If you have more than one job requiring the use of the worksheet, complete a worksheet for each job.

Working Day Basis

Employees who qualify to use the *Employee Apportionment Worksheet* and who are compensated on an hourly, daily, weekly, or monthly basis should use the working day basis to apportion their income. The income of these taxpayers is apportioned to Connecticut in the same proportion that the amount of time spent working in Connecticut bears to the total working time.

Line A: Working Days Outside Connecticut

Enter the number of days you worked outside of Connecticut.

Line B: Working Days Inside Connecticut

Enter the number of days you worked inside of Connecticut.

Working days do not include days on which you were not required to work, such as holidays, sick days, vacations, and paid or unpaid leave. If you spent a working day partly inside and partly outside of Connecticut, treat the day as having been spent one half inside Connecticut.

Line C: Total Working Days

Add Line A and Line B and enter the total on Line C.

Line D: Nonworking Days

Enter your nonworking days. Your nonworking days are those days during the year (or during the period you worked if your job lasted less than a year) that you are not required to work, such as Saturdays, Sundays, holidays, sick days, vacation, and leave with or without pay.

Line E: Connecticut Ratio

Divide Line B by Line C and enter the result on Line E.

Line F: Total Income Being Apportioned

Enter your total income from employment earned both inside and outside of Connecticut.

Line G: Connecticut Income

Multiply Line E by Line F.

• Part-Year Resident

Enter the result here and on Schedule CT-1040AW, Line 1, Column D.

• Nonresident

Enter the result here and on Schedule CT-SI, Line 1.

Example: An auditor living in Massachusetts is employed by an accounting firm in Hartford at an annual salary of \$33,000. She works a total of 240 days in 2008, performing field audits in Rhode Island on 160 days of the year and working 80 days in Hartford. Her Connecticut adjusted gross income derived from or connected with sources within this state is \$11,000 computed as follows:

$$\$33,000 \times \frac{80}{240} = \$11,000$$

Basis If Other Than Working Days

If you are using the sales or mileage basis, substitute sales or mileage for working days and complete all items in the worksheet except Line D. Indicate what basis you are using in the space provided and enter your Connecticut income from Line G on the appropriate line(s) of Schedule CT-SI.

Sales Basis

Where compensation of a salesperson, agent, or other employee is based in whole or in part upon commissions from sales, Connecticut adjusted gross income derived from or connected with sources within Connecticut is determined by multiplying the gross compensation earned from sales everywhere, determined as if the nonresident were a resident, by a fraction. The numerator is the amount of sales made within Connecticut and the denominator is the amount of sales made everywhere. The amount of sales is determined on the same basis as that on which the amount of sales is determined for purposes of figuring the individual's commissions. The determination of whether sales are made within Connecticut or elsewhere is based upon where the salesperson, agent, or employee performs the activities in obtaining the order, not the location of the formal acceptance of the contract.

Mileage Basis

Where an employee's wages are based on mileage, Connecticut adjusted gross income derived from or connected with sources within this state is determined by multiplying the employee's gross wages, determined as if the nonresident were a resident, wherever earned, from the employment which includes employment carried on in Connecticut, by a fraction. The numerator is the employee's total mileage traveled in Connecticut and the denominator is the employee's total mileage upon which the employer computes total wages.

Schedule CT-1040AW Instructions

General Information

Part-year resident individuals **must** complete **Schedule CT-1040AW**, *Part-Year Resident Income Allocation*, to calculate Connecticut source income for the entire taxable year. After completing Schedule CT-1040AW, add the amount in Column B to the amount in Column D and transfer each total to the corresponding line of Schedule CT-SI.

Special Accrual

Report in Column B if you moved out of Connecticut, or Column C if you moved into Connecticut, all items you would be required to report if you were filing a federal return on the accrual basis for the period before you changed your resident status. Combine these accrual amounts with the corresponding amounts on Lines 1 through 30.

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed. See *Items Subject to Special Accrual* on Page 9.

Wage Apportionment

If your salary or wages while you were a nonresident were earned partially in Connecticut, you have to determine how much should be apportioned to Connecticut and enter that amount in Column D. If you do not know the actual amount of income you earned from working in Connecticut, complete the *Employee Apportionment Worksheet* on Schedule CT-SI.

Partners and S Corporation Shareholders

Part-year residents must:

- Include in Column B their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut resident period based on the number of days they resided in Connecticut.
- Include in Column D, their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut nonresident period based on the number of days they resided outside of Connecticut, but only to the extent the prorated amount of income, gain, loss, and deduction is derived from or connected with Connecticut sources.

Part 1 – Adjusted Gross Income

Column A: Federal Income as Modified

Enter the amounts of income reported on your federal return as modified by amounts on Form CT-1040NR/PY, *Schedule 1*, plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual* on Page 9 and *Schedule 1 – Modifications to Federal Adjusted Gross Income* on Page 20.

Column B: Connecticut Resident Period

Enter that part of the amount from Column A you earned during the period you were a Connecticut resident.

Column C: Connecticut Nonresident Period

Enter that part of the amount from Column A you earned during the period you were a nonresident of Connecticut.

Column D: Nonresident Period Connecticut Source Income

Enter that part for the amount from Column C you earned while a nonresident that was derived from or connected with Connecticut sources including, but not limited to:

1. Services you performed in Connecticut;
2. Real or tangible personal property located in Connecticut; **and**
3. Businesses, trades, professions, or occupations conducted in Connecticut. See *Connecticut Source Income of a Nonresident* on Page 9.

Refer to each specific line instruction for Schedule CT-SI, Part 1, on Page 28 to determine the income from Connecticut sources earned during your nonresident period.

Part 2 – Adjustments to Income

Column A: Federal Income as Modified

Enter the amounts of adjustments reported on your federal return plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual* on Page 9.

Column B: Connecticut Resident Period

Enter that part of the adjustments from Column A you earned during the period you were a Connecticut resident.

Column C: Connecticut Nonresident Period

Enter that part of the adjustments from Column A you earned during the period you were a nonresident of Connecticut.

Column D: Nonresident Period Connecticut Source Income

See Schedule CT-SI, Part 2, Lines 16 through 30, on Page 32. Enter that part of the adjustments from Column C you earned while a nonresident that was derived from or connected with Connecticut sources.

Example: Mark moved from California to Connecticut on September 15. On Mark's federal return, he reported \$50,000 in total wages. \$10,000 was earned while Mark was a Connecticut resident. On Line 1, Mark enters \$50,000 in Column A, \$10,000 in Column B, \$40,000 in Column C, and \$0 in Column D. No income was earned in Connecticut prior to the move.

Mark also claimed moving expenses of \$3,000 on federal Form 1040, Line 26. This amount was specified in a contract he entered into with a moving company before he moved out of California. He also had an IRA deduction of \$2,000 on federal Form 1040 or federal Form 1040A. He would enter \$3,000 in Column A, \$0 in Column B, \$3,000 in Column C, and \$0 in Column D. The entire moving deduction is included in Column C because the moving expense was fixed and determinable before he moved out of California. For the IRA deduction, he would enter \$2,000 in Column A, \$400 in Column B ($10,000/50,000 \times \$2,000$), \$1,600 in Column C ($40,000/50,000 \times \$2,000$), and \$0 in Column D.

Part 3 – Part-Year Resident Information

All part-year residents must complete this section in its entirety.

Attach Schedule CT-1040AW to Form CT-1040NR/PY.

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Schedule CT-1040BA Instructions

General Instructions

Schedule CT-1040BA, *Nonresident Business Apportionment*, (available on the DRS website at www.ct.gov/DRS) must be completed by nonresidents and part-year residents (for the nonresidency portion of the year) if they are carrying on business both in and outside Connecticut and required to allocate or apportion business income.

Who Must Allocate or Apportion Business Income

An allocation or apportionment of business income must be made if you are a nonresident and you are carrying on business both in and outside of Connecticut.

Generally, you are considered to be carrying on business at the location:

1. Where you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your affairs are regularly carried on (this summary is not all inclusive); **or**
2. Where your business is transacted with a fair measure of permanency and continuity.

You are considered to be carrying on business outside Connecticut if you maintain, operate, or occupy outside Connecticut, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your business matters are systematically and regularly carried on.

You are not considered to be carrying on business outside Connecticut and may not allocate or apportion business income if you have an occasional or isolated business transaction outside Connecticut or if you have no regular place of business outside of Connecticut.

You are not considered to be carrying on business in Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

Example 1: A plumber, who is a resident of Rhode Island, carries on his business from an office in Danielson, Connecticut. He has maintenance contracts with housing authorities in the Worcester, Massachusetts, area that require him to regularly perform his services at various locations in and around Worcester. This taxpayer is considered to be carrying on business in Connecticut (by reason of his office in this state) and in Massachusetts (because his business is conducted there with a fair measure of permanency and continuity).

Example 2: Assume the same facts as in Example 1 except that the taxpayer carries on his business from an office in Auburn, Massachusetts, and has maintenance contracts with housing authorities in northeast Connecticut that require him to regularly perform his services at various locations in and around Connecticut. This taxpayer is considered to be carrying on business in Massachusetts (by reason of his office there) and in Connecticut (because his business is conducted here with a fair measure of permanency and continuity).

Who Must Complete Schedule A

Any nonresidents who are required to allocate or apportion income because they carry on business both in and outside of Connecticut must complete *Schedule A*.

If income is determined from books and records of the business (allocation of income): If you carry on business both in and outside of Connecticut and maintain books and records that satisfactorily disclose the portion of business income derived from or connected with sources within Connecticut, enter in the space immediately below *Schedule A* the words "Connecticut income determined from books and records." **Do not** complete *Schedule B*.

If you report income using this method, your income reported to other states in which you carry on your business, where the states permit allocation on the basis of separate books and records, must result in a consistent allocation of income. Where another state does not permit allocation on the basis of separate books and records, such a consistent allocation of income may not be possible.

Example 3: Assume the same facts as in Example 1 except that the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return. The income from his plumbing business is \$134,000, with \$91,500 being from Connecticut business and \$42,500 from Massachusetts business. Therefore, on his Massachusetts return, this taxpayer must also allocate \$91,500 of this income to Connecticut and \$42,500 to Massachusetts since Massachusetts permits allocation on the basis of separate books and records.

Who Must Complete Schedule B

If your books and records do not satisfactorily disclose the portion of business income derived from or connected with sources within Connecticut, income from business carried on both in and outside of Connecticut must be apportioned by using the **business apportionment percentage** (arrived at by completing *Schedule B*) or by using an approved alternative method. *Schedule B* of Schedule CT-1040BA must be completed for this purpose and attached to Form CT-1040NR/PY. If you submit an alternative method of apportionment, you must also complete Schedule CT-1040BA and include with it information explaining the alternative method of apportionment.

The business apportionment percentage or alternative method is **not** applied to income from the rental of real property or gains (losses) from the sale of real property. The entire rental income from **Connecticut** real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside** Connecticut or gain from the sale of this property is allocated outside Connecticut. Any loss connected with the property is allocated outside Connecticut.

The business apportionment percentage is applied to business income (loss), farm income (loss), or to the income from intangible personal property (such as annuities, dividends, interest, and gains from the disposition of intangible personal property) if the property is used in or connected with a business carried on both in and outside of Connecticut.

If you carried on more than one business for which an apportionment of business income is required on Schedule CT-1040BA, prepare a separate Schedule CT-1040BA for each business and attach all schedules to Form CT-1040NR/PY.

Specific Instructions

Schedule A

In Column 1 and Column 2, list the exact locations both in and outside of Connecticut where you carry on business. In Column 3, describe the places listed in Column 1 and Column 2 (for example, branch office, agency, factory, warehouse, etc.) **and** state whether you rent or own these places.

Schedule B

Complete this schedule if business is carried on both in and outside of Connecticut and you do not maintain books and records that satisfactorily disclose the portion of business income derived from or connected with sources within Connecticut.

Line 1: Real Property Owned

Enter in Column A the average value of all real property owned, wherever located, by the business. Do not include in Column A the average value of real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Enter in Column B the average value of real property owned by the business and located in Connecticut. Do not include in Column B the average value of Connecticut real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Real property includes assets of a fixed nature, such as buildings and land.

The average value of property is determined by adding its fair market value at the beginning and at the end of the taxable year and dividing the result by two.

Line 2: Real Property Rented From Others

Enter the value of all real property rented from others in Column A and the value of Connecticut real property rented from others in Column B.

The value of real property rented by the business and included in Line 2 generally is eight times the gross rent payable during the taxable year for which the return is filed. Gross rent includes:

1. Any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise;
2. Any amount payable as additional rent or in lieu of rent, such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; **and**
3. A proportion of the cost of any improvement to real property made by or on behalf of the business which reverts to the owner or lessor upon termination of a lease or other arrangement. However, if a building is erected on leased land by or on behalf of the business, the value of the building is determined in the same manner as if it were owned by the business.

Line 3: Tangible Personal Property Owned or Rented From Others

Enter in Column A the average value of all tangible personal property owned by the business and the value of all tangible personal property rented from others by the business. Enter in Column B the average value of tangible personal property located in Connecticut that is owned by the business and the value of tangible personal property located in Connecticut that is rented from others by the business. If tangible personal property is rented from others by the business, its value is determined by multiplying the gross rents payable during the taxable year by eight. If tangible personal property is owned by the business, its average value is determined by adding its book value at the beginning and at the end of the taxable year and dividing the result by two.

Line 4: Property Percentage

Add Lines 1, 2, and 3 in Column A and Column B and enter the result.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 5: Payroll Percentage

Enter wages, salaries, and other personal service compensation paid only to employees of the business. Do not include payments to independent contractors, independent sales agents, etc. Enter in Column A the total compensation paid to employees during the taxable year in connection with business operations carried on both in and outside of Connecticut. Enter in Column B the amount paid in connection with business operations carried on in Connecticut. The compensation paid for services is in connection with operations carried on in Connecticut if the employee works in or travels out of an office or other place of business located in Connecticut.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 6: Gross Income Percentage

Enter in Column A total gross sales made or charges for services performed by the proprietor or by employees, agents, agencies, or independent contractors of the business in and outside of Connecticut. Enter in Column B the portion of total gross sales or charges which represents sales made, or charges for services performed, by the proprietor or by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the business or its agencies located in Connecticut.

Example: If a salesperson working out of the Connecticut office of the business covers Connecticut, Massachusetts, and Rhode Island, all sales made by him are to be allocated to Connecticut and included on Line 6, Column B.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 7: Total of Percentages

Add Lines 4, 5, and 6 in Column C and enter the total.

Line 8: Business Apportionment Percentage

Divide Line 7 by three or by the actual number of percentages if less than three. Carry the result to four decimal places and enter the result as a percentage.

Each item of business income (loss) reported on federal Form 1040, which is required by these instructions to be apportioned, is multiplied by the percentage on Line 8. Nonresidents enter the apportioned amounts on the proper lines of Schedule CT-SI. Part-year residents enter the apportioned amounts on the proper lines of Schedule CT-1040AW, Column D.

Do not apply the business apportionment percentage to income from the rental of real property or gains or losses from the sale of real property. The entire rental income from Connecticut real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside Connecticut or any gain or loss from the sale of this property is allocated out of state.**

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Amended Returns

Purpose: Use a 2008 Form CT-1040X to amend a previously-filed 2008 Connecticut income tax return for individuals. If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of

limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties* on Page 13.

Visit the DRS **Taxpayer Service Center (TSC)** at www.ct.gov/DRS to file Form CT-1040X online.

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

<p>1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.</p>	<p>File Form CT-1040X no later than 90 days after 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 the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).</p>	<p>File Form CT-1040X no later than 90 days after 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 your contributions to designated charities. The elections that you made on your original return **cannot** be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File **Form CT-1040CRC, Claim of Right Credit**, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in 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. See **Policy Statement 2001(14), Claims for Refund Made by Financially Disabled Individuals.**

Q & A on the Connecticut Individual Use Tax

For additional information, see **Informational Publication 2007(27)**, *Q & A on the Connecticut Individual Use Tax*.

1. What is the use tax?

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

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

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

3. Are there exemptions from the use tax?

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

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

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

5. What is the use tax rate?

In general, the use tax rate for taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

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

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

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

7. When must individuals pay the use tax?

You must pay the individual use tax when you file an individual income tax return. Forms CT-1040EZ, CT-1040, or CT-1040NR/PY must be filed on or before April 15, 2009, or use the DRS **Taxpayer Service Center (TSC)** to file your 2008 income tax return. If you are not required to file a Connecticut income tax return, you must pay the use tax on Form OP-186, *Connecticut Individual Use Tax Return*. You may file Form OP-186 for the entire year or you may file several returns throughout the year.

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

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

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

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

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

Schedule 3 - Individual Use Tax Line Instructions

In general, goods or services purchased out-of-state and subject to the Connecticut sales tax if those goods or services are purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who purchased goods from mail order or catalog companies and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete Form CT-1040NR/PY, *Schedule 3 - Individual Use Tax*, to calculate your use tax liability.

List separately any individual item with a purchase price of **\$300 or more**. Although you do not need to list separately any individual item with a purchase price of **less than \$300**, such items are subject to tax and the total of the purchase price of these items should be reported. Multiply the sales and use tax rate of 6% by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on *Schedule 3*, Line 62 and Form CT-1040NR/PY, Line 17.

See **Informational Publication 2007(27)**, *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-1040NR/PY.

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 17 of Form CT-1040NR/PY if no Connecticut use tax is due. If you do not make an entry on Line 17, you will not have filed a use tax return.

Line 62

Complete *Schedule 3 - Individual Use Tax* and enter the total use tax due on Line 62 and on Form CT-1040NR/PY, Line 17.

Contributions to Designated Charities

Write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total from *Schedule 4* on Form CT-1040NR/PY, Line 63. **Your contribution is irrevocable.**

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	Military Family Relief Fund
Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS) and is administered by the CT Department of Public Health.	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients and is administered by the CT Department of Social Services.	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats and is administered by the CT Department of Environmental Protection.	Assists research, education, and community service programs related to breast cancer and is administered by the CT Department of Public Health.	Protects the children of families who are no longer eligible for public assistance benefits and is administered by the CT Department of Social Services.	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military services creates family financial hardship and is administered by the CT Military Department.
To contribute directly, send to: Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	To contribute directly, send to: Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	To contribute directly, send to: Department of Environmental Protection-Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	To contribute directly, send to: Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS #11 CCS PO Box 340308 Hartford CT 06134-0308	To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	To contribute directly send to: Military Department, Military Family Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795
Make check payable to: Treasurer, State of Connecticut/AIDS Fund	Make check payable to: Commissioner of Social Services/Organ Transplant Fund	Make check payable to: DEP-Endangered Species/ Wildlife Fund	Make check payable to: Treasurer, State of Connecticut/Breast Cancer Fund	Make check payable to: Commissioner of Social Services/Safety Net Fund	Make check payable to: Treasurer, State of Connecticut/Military Family Relief Fund

Other Taxes You May Owe

Below is a general description of other Connecticut taxes for which you may be liable. See the forms or publications specified for more detailed information. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Business Entity Tax (Form OP-424)

The business entity tax (BET) is an annual tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes either:
 - Treated as a partnership if it has two or more members; **or**
 - Disregarded as an entity separate from its owner if it has a single member;
- Limited liability partnerships (LLPs); **and**
- Limited partnerships (LPs).

The BET applies to those business entities listed above if either: 1) the entity was formed under Connecticut law; or 2) the entity was not formed under Connecticut law but is required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). See **Special Notice 2006(12)**, *2006 Legislative Changes Affecting the Business Entity Tax*, and **Informational Publication 2008(26)**, *Q & A on the Business Entity Tax*.

Connecticut Gift Tax (Form CT-706/709)

When Connecticut taxable gifts are made during a calendar year by resident or nonresident individuals, a Connecticut gift tax return must be filed to report the gifts even if no Connecticut gift tax is due. Connecticut taxable gifts are those gifts that (1) are taxable gifts, for federal gift tax purposes, and (2) involve gifts of Connecticut real property; gifts of tangible personal property situated within Connecticut; or gifts of intangible personal property made by Connecticut residents. Connecticut gift tax is due when the aggregate amount of Connecticut taxable gifts made during all calendar years beginning on or after January 1, 2005, exceeds \$2 million. The donor is liable for the tax, but if the donor does not pay the tax it may be collected from the donee. Connecticut taxable gifts are reported on, and Connecticut gift tax is paid (if due) with Form CT-706/709, *Connecticut Estate and Gift Tax Return*. The due date of the return is April 15, for gifts made during the preceding calendar year. See **Special Notice 2005(10)**, *2005 Legislation Repealing the Succession Tax and Amending the Connecticut Gift Tax and the Connecticut Estate Tax*.

Connecticut Income Tax Withholding for Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Informational Publication 2009(1)**, *Connecticut Circular CT-Employer's Tax Guide*.

2008 Connecticut Income Tax Tables

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$0 - 12,000		NO TAX DUE				\$15,000						\$18,000					
12,000	12,050	0	0	0	0	15,000	15,050	15	0	27	0	18,000	18,050	68	0	108	0
12,050	12,100	0	0	1	0	15,050	15,100	16	0	28	0	18,050	18,100	69	0	109	0
12,100	12,150	0	0	1	0	15,100	15,150	16	0	28	0	18,100	18,150	69	0	110	0
12,150	12,200	0	0	1	0	15,150	15,200	16	0	29	0	18,150	18,200	70	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	17	0	29	0	18,200	18,250	71	0	112	0
12,250	12,300	0	0	2	0	15,250	15,300	17	0	29	0	18,250	18,300	71	0	113	0
12,300	12,350	0	0	2	0	15,300	15,350	17	0	30	0	18,300	18,350	80	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	18	0	30	0	18,350	18,400	81	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	18	0	31	0	18,400	18,450	81	0	116	0
12,450	12,500	0	0	4	0	15,450	15,500	19	0	31	0	18,450	18,500	82	0	117	0
12,500	12,550	0	0	4	0	15,500	15,550	19	0	37	0	18,500	18,550	83	0	127	0
12,550	12,600	0	0	4	0	15,550	15,600	19	0	38	0	18,550	18,600	84	0	128	0
12,600	12,650	0	0	5	0	15,600	15,650	20	0	38	0	18,600	18,650	84	0	129	0
12,650	12,700	0	0	5	0	15,650	15,700	20	0	39	0	18,650	18,700	85	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	20	0	39	0	18,700	18,750	86	0	131	0
12,750	12,800	0	0	6	0	15,750	15,800	21	0	40	0	18,750	18,800	87	0	132	0
12,800	12,850	0	0	6	0	15,800	15,850	21	0	40	0	18,800	18,850	96	0	133	0
12,850	12,900	0	0	7	0	15,850	15,900	22	0	41	0	18,850	18,900	97	0	134	0
12,900	12,950	0	0	7	0	15,900	15,950	22	0	41	0	18,900	18,950	98	0	135	0
12,950	13,000	0	0	7	0	15,950	16,000	22	0	42	0	18,950	19,000	99	0	136	0
\$13,000						\$16,000						\$19,000					
13,000	13,050	0	0	8	0	16,000	16,050	23	0	48	0	19,000	19,050	99	0	137	0
13,050	13,100	1	0	8	0	16,050	16,100	23	0	49	0	19,050	19,100	100	0	138	1
13,100	13,150	1	0	8	0	16,100	16,150	23	0	50	0	19,100	19,150	101	0	139	1
13,150	13,200	1	0	9	0	16,150	16,200	24	0	50	0	19,150	19,200	102	0	140	1
13,200	13,250	2	0	9	0	16,200	16,250	24	0	51	0	19,200	19,250	103	0	141	2
13,250	13,300	2	0	10	0	16,250	16,300	25	0	51	0	19,250	19,300	104	0	142	2
13,300	13,350	2	0	10	0	16,300	16,350	30	0	52	0	19,300	19,350	114	0	143	2
13,350	13,400	3	0	10	0	16,350	16,400	30	0	53	0	19,350	19,400	115	0	144	3
13,400	13,450	3	0	11	0	16,400	16,450	31	0	53	0	19,400	19,450	116	0	145	3
13,450	13,500	4	0	11	0	16,450	16,500	31	0	54	0	19,450	19,500	117	0	146	4
13,500	13,550	4	0	11	0	16,500	16,550	32	0	61	0	19,500	19,550	117	0	147	4
13,550	13,600	4	0	12	0	16,550	16,600	32	0	62	0	19,550	19,600	118	0	148	4
13,600	13,650	5	0	12	0	16,600	16,650	33	0	62	0	19,600	19,650	119	0	149	5
13,650	13,700	5	0	13	0	16,650	16,700	33	0	63	0	19,650	19,700	120	0	150	5
13,700	13,750	5	0	13	0	16,700	16,750	34	0	64	0	19,700	19,750	121	0	151	5
13,750	13,800	6	0	13	0	16,750	16,800	34	0	64	0	19,750	19,800	122	0	152	6
13,800	13,850	6	0	14	0	16,800	16,850	40	0	65	0	19,800	19,850	133	0	153	6
13,850	13,900	7	0	14	0	16,850	16,900	41	0	66	0	19,850	19,900	134	0	154	7
13,900	13,950	7	0	14	0	16,900	16,950	41	0	66	0	19,900	19,950	135	0	155	7
13,950	14,000	7	0	15	0	16,950	17,000	42	0	67	0	19,950	20,000	136	0	156	7
\$14,000						\$17,000						\$20,000					
14,000	14,050	8	0	15	0	17,000	17,050	42	0	75	0	20,000	20,050	137	0	169	8
14,050	14,100	8	0	16	0	17,050	17,100	43	0	76	0	20,050	20,100	138	0	170	8
14,100	14,150	8	0	16	0	17,100	17,150	43	0	77	0	20,100	20,150	139	0	171	8
14,150	14,200	9	0	16	0	17,150	17,200	44	0	78	0	20,150	20,200	140	0	172	9
14,200	14,250	9	0	17	0	17,200	17,250	44	0	78	0	20,200	20,250	141	0	173	9
14,250	14,300	10	0	17	0	17,250	17,300	45	0	79	0	20,250	20,300	142	0	174	10
14,300	14,350	10	0	17	0	17,300	17,350	52	0	80	0	20,300	20,350	143	0	175	10
14,350	14,400	10	0	18	0	17,350	17,400	53	0	81	0	20,350	20,400	144	0	176	10
14,400	14,450	11	0	18	0	17,400	17,450	53	0	81	0	20,400	20,450	145	0	177	11
14,450	14,500	11	0	19	0	17,450	17,500	54	0	82	0	20,450	20,500	146	0	178	11
14,500	14,550	11	0	19	0	17,500	17,550	54	0	91	0	20,500	20,550	147	0	192	11
14,550	14,600	12	0	19	0	17,550	17,600	55	0	92	0	20,550	20,600	148	0	193	12
14,600	14,650	12	0	20	0	17,600	17,650	56	0	93	0	20,600	20,650	149	0	194	12
14,650	14,700	13	0	20	0	17,650	17,700	56	0	94	0	20,650	20,700	150	0	195	13
14,700	14,750	13	0	20	0	17,700	17,750	57	0	94	0	20,700	20,750	151	0	196	13
14,750	14,800	13	0	21	0	17,750	17,800	57	0	95	0	20,750	20,800	152	0	197	13
14,800	14,850	14	0	21	0	17,800	17,850	65	0	96	0	20,800	20,850	153	0	199	14
14,850	14,900	14	0	22	0	17,850	17,900	66	0	97	0	20,850	20,900	154	0	200	14
14,900	14,950	14	0	22	0	17,900	17,950	66	0	98	0	20,900	20,950	155	0	201	14
14,950	15,000	15	0	22	0	17,950	18,000	67	0	99	0	20,950	21,000	156	0	202	15

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

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$21,000					\$24,000					\$27,000							
21,000	21,050	156	0	217	15	24,000	24,050	299	0	384	45	27,000	27,050	511	23	676	144
21,050	21,100	157	0	218	16	24,050	24,100	301	1	386	46	27,050	27,100	513	23	678	145
21,100	21,150	158	0	219	16	24,100	24,150	303	1	388	46	27,100	27,150	521	23	681	146
21,150	21,200	159	0	220	16	24,150	24,200	305	1	390	47	27,150	27,200	524	24	683	147
21,200	21,250	160	0	221	17	24,200	24,250	307	2	392	47	27,200	27,250	526	24	685	148
21,250	21,300	161	0	223	17	24,250	24,300	309	2	394	47	27,250	27,300	528	25	687	149
21,300	21,350	162	0	224	17	24,300	24,350	311	2	396	48	27,300	27,350	530	25	690	150
21,350	21,400	163	0	225	18	24,350	24,400	313	3	398	48	27,350	27,400	532	25	692	151
21,400	21,450	164	0	226	18	24,400	24,450	316	3	401	49	27,400	27,450	534	26	694	152
21,450	21,500	165	0	227	19	24,450	24,500	318	4	403	49	27,450	27,500	536	26	696	153
21,500	21,550	166	0	243	19	24,500	24,550	320	4	405	58	27,500	27,550	539	26	699	166
21,550	21,600	167	0	244	19	24,550	24,600	322	4	407	59	27,550	27,600	541	27	701	167
21,600	21,650	168	0	245	20	24,600	24,650	324	5	409	59	27,600	27,650	549	27	703	168
21,650	21,700	169	0	247	20	24,650	24,700	326	5	411	60	27,650	27,700	551	28	705	169
21,700	21,750	183	0	248	20	24,700	24,750	328	5	413	60	27,700	27,750	554	28	708	170
21,750	21,800	184	0	249	21	24,750	24,800	330	6	415	61	27,750	27,800	556	28	710	171
21,800	21,850	185	0	251	21	24,800	24,850	333	6	418	61	27,800	27,850	558	29	712	172
21,850	21,900	186	0	252	22	24,850	24,900	335	7	420	62	27,850	27,900	560	29	714	173
21,900	21,950	187	0	253	22	24,900	24,950	337	7	422	62	27,900	27,950	562	29	717	174
21,950	22,000	188	0	254	22	24,950	25,000	339	7	424	63	27,950	28,000	564	30	719	175
\$22,000					\$25,000					\$28,000							
22,000	22,050	190	0	256	23	25,000	25,050	341	8	474	72	28,000	28,050	610	30	766	176
22,050	22,100	191	0	258	23	25,050	25,100	343	8	476	73	28,050	28,100	612	31	768	177
22,100	22,150	192	0	260	23	25,100	25,150	345	8	478	74	28,100	28,150	622	31	771	178
22,150	22,200	193	0	262	24	25,150	25,200	347	9	481	74	28,150	28,200	624	31	773	179
22,200	22,250	208	0	265	24	25,200	25,250	350	9	483	75	28,200	28,250	626	32	775	180
22,250	22,300	209	0	267	25	25,250	25,300	352	10	485	75	28,250	28,300	628	32	777	181
22,300	22,350	210	0	269	25	25,300	25,350	354	10	487	76	28,300	28,350	630	32	780	182
22,350	22,400	211	0	271	25	25,350	25,400	356	10	489	77	28,350	28,400	633	33	782	183
22,400	22,450	212	0	273	26	25,400	25,450	358	11	491	77	28,400	28,450	635	33	784	184
22,450	22,500	213	0	275	26	25,450	25,500	360	11	493	78	28,450	28,500	637	34	786	185
22,500	22,550	214	0	277	26	25,500	25,550	362	11	501	88	28,500	28,550	639	34	789	186
22,550	22,600	215	0	279	27	25,550	25,600	364	12	504	89	28,550	28,600	641	34	791	187
22,600	22,650	217	0	282	27	25,600	25,650	367	12	506	89	28,600	28,650	651	35	793	188
22,650	22,700	218	0	284	28	25,650	25,700	369	13	508	90	28,650	28,700	653	35	795	189
22,700	22,750	233	0	286	28	25,700	25,750	371	13	510	91	28,700	28,750	655	35	798	190
22,750	22,800	235	0	288	28	25,750	25,800	373	13	512	91	28,750	28,800	657	36	800	191
22,800	22,850	236	0	290	29	25,800	25,850	375	14	514	92	28,800	28,850	660	36	802	192
22,850	22,900	237	0	292	29	25,850	25,900	377	14	517	93	28,850	28,900	662	37	804	193
22,900	22,950	238	0	294	29	25,900	25,950	379	14	519	93	28,900	28,950	664	37	807	194
22,950	23,000	239	0	296	30	25,950	26,000	381	15	521	94	28,950	29,000	666	37	809	195
\$23,000					\$26,000					\$29,000							
23,000	23,050	241	0	299	30	26,000	26,050	426	15	573	105	29,000	29,050	713	38	856	195
23,050	23,100	243	0	301	31	26,050	26,100	428	16	575	106	29,050	29,100	715	38	858	196
23,100	23,150	245	0	303	31	26,100	26,150	430	16	578	107	29,100	29,150	726	38	861	197
23,150	23,200	247	0	305	31	26,150	26,200	432	16	580	108	29,150	29,200	728	39	863	198
23,200	23,250	265	0	307	32	26,200	26,250	435	17	582	108	29,200	29,250	730	39	865	199
23,250	23,300	267	0	309	32	26,250	26,300	437	17	584	109	29,250	29,300	732	40	867	200
23,300	23,350	269	0	311	32	26,300	26,350	439	17	586	110	29,300	29,350	735	40	870	201
23,350	23,400	271	0	313	33	26,350	26,400	441	18	589	111	29,350	29,400	737	40	872	202
23,400	23,450	273	0	316	33	26,400	26,450	443	18	591	111	29,400	29,450	739	41	874	203
23,450	23,500	275	0	318	34	26,450	26,500	445	19	593	112	29,450	29,500	741	41	876	204
23,500	23,550	277	0	320	34	26,500	26,550	447	19	602	124	29,500	29,550	744	41	879	205
23,550	23,600	279	0	322	34	26,550	26,600	449	19	604	125	29,550	29,600	746	42	881	206
23,600	23,650	282	0	324	35	26,600	26,650	452	20	606	126	29,600	29,650	748	42	883	207
23,650	23,700	284	0	326	35	26,650	26,700	454	20	609	127	29,650	29,700	750	43	885	208
23,700	23,750	286	0	328	35	26,700	26,750	456	20	611	127	29,700	29,750	753	43	888	209
23,750	23,800	288	0	330	36	26,750	26,800	458	21	613	128	29,750	29,800	755	43	890	210
23,800	23,850	290	0	333	36	26,800	26,850	460	21	615	129	29,800	29,850	757	44	892	211
23,850	23,900	292	0	335	37	26,850	26,900	462	22	617	130	29,850	29,900	759	44	894	212
23,900	23,950	294	0	337	37	26,900	26,950	464	22	620	131	29,900	29,950	762	44	897	213
23,950	24,000	296	0	339	37	26,950	27,000	466	22	622	132	29,950	30,000	764	45	899	214

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

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$30,000						\$33,000						\$36,000					
30,000	30,050	811	54	946	215	33,000	33,050	1081	162	1216	273	36,000	36,050	1351	234	1441	452
30,050	30,100	813	55	948	216	33,050	33,100	1083	163	1218	274	36,050	36,100	1353	235	1443	454
30,100	30,150	816	55	951	217	33,100	33,150	1086	164	1221	275	36,100	36,150	1356	236	1446	456
30,150	30,200	818	56	953	218	33,150	33,200	1088	165	1223	276	36,150	36,200	1358	237	1448	458
30,200	30,250	820	56	955	219	33,200	33,250	1090	166	1225	277	36,200	36,250	1360	238	1450	460
30,250	30,300	822	56	957	220	33,250	33,300	1092	167	1227	278	36,250	36,300	1362	239	1452	462
30,300	30,350	825	57	960	221	33,300	33,350	1095	168	1230	279	36,300	36,350	1365	240	1455	464
30,350	30,400	827	57	962	222	33,350	33,400	1097	169	1232	280	36,350	36,400	1367	241	1457	466
30,400	30,450	829	58	964	223	33,400	33,450	1099	170	1234	281	36,400	36,450	1369	242	1459	469
30,450	30,500	831	58	966	224	33,450	33,500	1101	171	1236	282	36,450	36,500	1371	243	1461	471
30,500	30,550	834	69	969	225	33,500	33,550	1104	186	1239	283	36,500	36,550	1374	244	1464	473
30,550	30,600	836	69	971	226	33,550	33,600	1106	187	1241	284	36,550	36,600	1376	245	1466	475
30,600	30,650	838	70	973	227	33,600	33,650	1108	188	1243	285	36,600	36,650	1378	246	1468	477
30,650	30,700	840	70	975	228	33,650	33,700	1110	189	1245	286	36,650	36,700	1380	247	1470	479
30,700	30,750	843	71	978	229	33,700	33,750	1113	190	1248	287	36,700	36,750	1383	248	1473	481
30,750	30,800	845	71	980	230	33,750	33,800	1115	191	1250	288	36,750	36,800	1385	249	1475	483
30,800	30,850	847	72	982	231	33,800	33,850	1117	192	1252	289	36,800	36,850	1387	250	1477	486
30,850	30,900	849	72	984	232	33,850	33,900	1119	193	1254	290	36,850	36,900	1389	251	1479	488
30,900	30,950	852	73	987	233	33,900	33,950	1122	194	1257	291	36,900	36,950	1392	252	1482	490
30,950	31,000	854	73	989	234	33,950	34,000	1124	195	1259	292	36,950	37,000	1394	253	1484	492
\$31,000						\$34,000						\$37,000					
31,000	31,050	901	84	1036	234	34,000	34,050	1171	195	1306	316	37,000	37,050	1441	254	1486	494
31,050	31,100	903	85	1038	235	34,050	34,100	1173	196	1308	317	37,050	37,100	1443	255	1488	496
31,100	31,150	906	86	1041	236	34,100	34,150	1176	197	1311	318	37,100	37,150	1446	256	1491	498
31,150	31,200	908	86	1043	237	34,150	34,200	1178	198	1313	319	37,150	37,200	1448	257	1493	500
31,200	31,250	910	87	1045	238	34,200	34,250	1180	199	1315	320	37,200	37,250	1450	258	1495	503
31,250	31,300	912	87	1047	239	34,250	34,300	1182	200	1317	321	37,250	37,300	1452	259	1497	505
31,300	31,350	915	88	1050	240	34,300	34,350	1185	201	1320	322	37,300	37,350	1455	260	1500	507
31,350	31,400	917	89	1052	241	34,350	34,400	1187	202	1322	323	37,350	37,400	1457	261	1502	509
31,400	31,450	919	89	1054	242	34,400	34,450	1189	203	1324	324	37,400	37,450	1459	262	1504	511
31,450	31,500	921	90	1056	243	34,450	34,500	1191	204	1326	325	37,450	37,500	1461	263	1506	513
31,500	31,550	924	102	1059	244	34,500	34,550	1194	205	1329	349	37,500	37,550	1464	264	1509	515
31,550	31,600	926	102	1061	245	34,550	34,600	1196	206	1331	350	37,550	37,600	1466	265	1511	517
31,600	31,650	928	103	1063	246	34,600	34,650	1198	207	1333	352	37,600	37,650	1468	266	1513	520
31,650	31,700	930	104	1065	247	34,650	34,700	1200	208	1335	353	37,650	37,700	1470	267	1515	522
31,700	31,750	933	104	1068	248	34,700	34,750	1203	209	1338	354	37,700	37,750	1473	268	1518	524
31,750	31,800	935	105	1070	249	34,750	34,800	1205	210	1340	355	37,750	37,800	1475	269	1520	526
31,800	31,850	937	106	1072	250	34,800	34,850	1207	211	1342	356	37,800	37,850	1477	270	1522	528
31,850	31,900	939	106	1074	251	34,850	34,900	1209	212	1344	357	37,850	37,900	1479	271	1524	530
31,900	31,950	942	107	1077	252	34,900	34,950	1212	213	1347	358	37,900	37,950	1482	272	1527	532
31,950	32,000	944	108	1079	253	34,950	35,000	1214	214	1349	359	37,950	38,000	1484	273	1529	534
\$32,000						\$35,000						\$38,000					
32,000	32,050	991	120	1126	254	35,000	35,050	1261	215	1396	385	38,000	38,050	1531	273	1531	579
32,050	32,100	993	121	1128	255	35,050	35,100	1263	216	1398	387	38,050	38,100	1533	274	1533	581
32,100	32,150	996	122	1131	256	35,100	35,150	1266	217	1401	389	38,100	38,150	1536	275	1536	583
32,150	32,200	998	123	1133	257	35,150	35,200	1268	218	1403	391	38,150	38,200	1538	276	1538	585
32,200	32,250	1000	123	1135	258	35,200	35,250	1270	219	1405	393	38,200	38,250	1540	277	1540	588
32,250	32,300	1002	124	1137	259	35,250	35,300	1272	220	1407	395	38,250	38,300	1542	278	1542	590
32,300	32,350	1005	125	1140	260	35,300	35,350	1275	221	1410	397	38,300	38,350	1545	279	1545	592
32,350	32,400	1007	126	1142	261	35,350	35,400	1277	222	1412	399	38,350	38,400	1547	280	1547	594
32,400	32,450	1009	126	1144	262	35,400	35,450	1279	223	1414	401	38,400	38,450	1549	281	1549	596
32,450	32,500	1011	127	1146	263	35,450	35,500	1281	224	1416	403	38,450	38,500	1551	282	1551	598
32,500	32,550	1014	141	1149	264	35,500	35,550	1284	225	1419	430	38,500	38,550	1554	283	1554	600
32,550	32,600	1016	141	1151	265	35,550	35,600	1286	226	1421	432	38,550	38,600	1556	284	1556	602
32,600	32,650	1018	142	1153	266	35,600	35,650	1288	227	1423	435	38,600	38,650	1558	285	1558	605
32,650	32,700	1020	143	1155	267	35,650	35,700	1290	228	1425	437	38,650	38,700	1560	286	1560	607
32,700	32,750	1023	144	1158	268	35,700	35,750	1293	229	1428	439	38,700	38,750	1563	287	1563	609
32,750	32,800	1025	145	1160	269	35,750	35,800	1295	230	1430	441	38,750	38,800	1565	288	1565	611
32,800	32,850	1027	146	1162	270	35,800	35,850	1297	231	1432	443	38,800	38,850	1567	289	1567	613
32,850	32,900	1029	146	1164	271	35,850	35,900	1299	232	1434	445	38,850	38,900	1569	290	1569	615
32,900	32,950	1032	147	1167	272	35,900	35,950	1302	233	1437	447	38,900	38,950	1572	291	1572	617
32,950	33,000	1034	148	1169	273	35,950	36,000	1304	234	1439	449	38,950	39,000	1574	292	1574	619

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

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$39,000						\$42,000						\$45,000					
39,000	39,050	1576	293	1576	664	42,000	42,050	1711	460	1711	919	45,000	45,050	1846	554	1846	1216
39,050	39,100	1578	294	1578	666	42,050	42,100	1713	461	1713	921	45,050	45,100	1848	556	1848	1218
39,100	39,150	1581	295	1581	668	42,100	42,150	1716	462	1716	923	45,100	45,150	1851	558	1851	1220
39,150	39,200	1583	296	1583	670	42,150	42,200	1718	463	1718	925	45,150	45,200	1853	560	1853	1222
39,200	39,250	1585	297	1585	673	42,200	42,250	1720	465	1720	928	45,200	45,250	1855	562	1855	1224
39,250	39,300	1587	298	1587	675	42,250	42,300	1722	466	1722	930	45,250	45,300	1857	564	1857	1227
39,300	39,350	1590	299	1590	677	42,300	42,350	1725	467	1725	932	45,300	45,350	1860	566	1860	1229
39,350	39,400	1592	300	1592	679	42,350	42,400	1727	469	1727	934	45,350	45,400	1862	568	1862	1231
39,400	39,450	1594	301	1594	681	42,400	42,450	1729	470	1729	936	45,400	45,450	1864	571	1864	1233
39,450	39,500	1596	302	1596	683	42,450	42,500	1731	471	1731	938	45,450	45,500	1866	573	1866	1235
39,500	39,550	1599	303	1599	685	42,500	42,550	1734	472	1734	940	45,500	45,550	1869	575	1869	1252
39,550	39,600	1601	304	1601	687	42,550	42,600	1736	474	1736	942	45,550	45,600	1871	577	1871	1254
39,600	39,650	1603	305	1603	690	42,600	42,650	1738	475	1738	945	45,600	45,650	1873	579	1873	1256
39,650	39,700	1605	306	1605	692	42,650	42,700	1740	476	1740	947	45,650	45,700	1875	581	1875	1258
39,700	39,750	1608	307	1608	694	42,700	42,750	1743	477	1743	949	45,700	45,750	1878	583	1878	1260
39,750	39,800	1610	308	1610	696	42,750	42,800	1745	479	1745	951	45,750	45,800	1880	585	1880	1263
39,800	39,850	1612	309	1612	698	42,800	42,850	1747	480	1747	953	45,800	45,850	1882	588	1882	1265
39,850	39,900	1614	310	1614	700	42,850	42,900	1749	481	1749	955	45,850	45,900	1884	590	1884	1267
39,900	39,950	1617	311	1617	702	42,900	42,950	1752	483	1752	957	45,900	45,950	1887	592	1887	1269
39,950	40,000	1619	312	1619	704	42,950	43,000	1754	484	1754	959	45,950	46,000	1889	594	1889	1272
\$40,000						\$43,000						\$46,000					
40,000	40,050	1621	337	1621	749	43,000	43,050	1756	485	1756	1004	46,000	46,050	1891	596	1891	1333
40,050	40,100	1623	338	1623	751	43,050	43,100	1758	486	1758	1006	46,050	46,100	1893	598	1893	1335
40,100	40,150	1626	339	1626	753	43,100	43,150	1761	488	1761	1008	46,100	46,150	1896	600	1896	1338
40,150	40,200	1628	340	1628	755	43,150	43,200	1763	489	1763	1010	46,150	46,200	1898	602	1898	1340
40,200	40,250	1630	341	1630	758	43,200	43,250	1765	490	1765	1013	46,200	46,250	1900	605	1900	1342
40,250	40,300	1632	342	1632	760	43,250	43,300	1767	492	1767	1015	46,250	46,300	1902	607	1902	1344
40,300	40,350	1635	343	1635	762	43,300	43,350	1770	493	1770	1017	46,300	46,350	1905	609	1905	1347
40,350	40,400	1637	344	1637	764	43,350	43,400	1772	494	1772	1019	46,350	46,400	1907	611	1907	1349
40,400	40,450	1639	345	1639	766	43,400	43,450	1774	495	1774	1021	46,400	46,450	1909	613	1909	1351
40,450	40,500	1641	346	1641	768	43,450	43,500	1776	497	1776	1023	46,450	46,500	1911	615	1911	1353
40,500	40,550	1644	372	1644	770	43,500	43,550	1779	498	1779	1025	46,500	46,550	1914	617	1914	1356
40,550	40,600	1646	373	1646	772	43,550	43,600	1781	499	1781	1027	46,550	46,600	1916	619	1916	1358
40,600	40,650	1648	374	1648	775	43,600	43,650	1783	500	1783	1030	46,600	46,650	1918	622	1918	1360
40,650	40,700	1650	375	1650	777	43,650	43,700	1785	502	1785	1032	46,650	46,700	1920	624	1920	1362
40,700	40,750	1653	376	1653	779	43,700	43,750	1788	503	1788	1034	46,700	46,750	1923	626	1923	1365
40,750	40,800	1655	377	1655	781	43,750	43,800	1790	504	1790	1036	46,750	46,800	1925	628	1925	1367
40,800	40,850	1657	379	1657	783	43,800	43,850	1792	506	1792	1038	46,800	46,850	1927	630	1927	1369
40,850	40,900	1659	380	1659	785	43,850	43,900	1794	507	1794	1040	46,850	46,900	1929	632	1929	1371
40,900	40,950	1662	381	1662	787	43,900	43,950	1797	508	1797	1042	46,900	46,950	1932	634	1932	1374
40,950	41,000	1664	382	1664	789	43,950	44,000	1799	509	1799	1044	46,950	47,000	1934	636	1934	1376
\$41,000						\$44,000						\$47,000					
41,000	41,050	1666	409	1666	834	44,000	44,050	1801	511	1801	1102	47,000	47,050	1936	639	1936	1423
41,050	41,100	1668	410	1668	836	44,050	44,100	1803	513	1803	1104	47,050	47,100	1938	641	1938	1425
41,100	41,150	1671	411	1671	838	44,100	44,150	1806	515	1806	1106	47,100	47,150	1941	643	1941	1428
41,150	41,200	1673	412	1673	840	44,150	44,200	1808	517	1808	1108	47,150	47,200	1943	645	1943	1430
41,200	41,250	1675	413	1675	843	44,200	44,250	1810	520	1810	1110	47,200	47,250	1945	647	1945	1432
41,250	41,300	1677	415	1677	845	44,250	44,300	1812	522	1812	1113	47,250	47,300	1947	649	1947	1434
41,300	41,350	1680	416	1680	847	44,300	44,350	1815	524	1815	1115	47,300	47,350	1950	651	1950	1437
41,350	41,400	1682	417	1682	849	44,350	44,400	1817	526	1817	1117	47,350	47,400	1952	653	1952	1439
41,400	41,450	1684	418	1684	851	44,400	44,450	1819	528	1819	1119	47,400	47,450	1954	656	1954	1441
41,450	41,500	1686	419	1686	853	44,450	44,500	1821	530	1821	1121	47,450	47,500	1956	658	1956	1443
41,500	41,550	1689	447	1689	855	44,500	44,550	1824	532	1824	1136	47,500	47,550	1959	660	1959	1446
41,550	41,600	1691	448	1691	857	44,550	44,600	1826	534	1826	1139	47,550	47,600	1961	662	1961	1448
41,600	41,650	1693	449	1693	860	44,600	44,650	1828	537	1828	1141	47,600	47,650	1963	664	1963	1450
41,650	41,700	1695	451	1695	862	44,650	44,700	1830	539	1830	1143	47,650	47,700	1965	666	1965	1452
41,700	41,750	1698	452	1698	864	44,700	44,750	1833	541	1833	1145	47,700	47,750	1968	668	1968	1455
41,750	41,800	1700	453	1700	866	44,750	44,800	1835	543	1835	1147	47,750	47,800	1970	670	1970	1457
41,800	41,850	1702	455	1702	868	44,800	44,850	1837	545	1837	1149	47,800	47,850	1972	673	1972	1459
41,850	41,900	1704	456	1704	870	44,850	44,900	1839	547	1839	1152	47,850	47,900	1974	675	1974	1461
41,900	41,950	1707	457	1707	872	44,900	44,950	1842	549	1842	1154	47,900	47,950	1977	677	1977	1464
41,950	42,000	1709	458	1709	874	44,950	45,000	1844	551	1844	1156	47,950	48,000	1979	679	1979	1466

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

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$48,000						\$51,000						\$54,000					
48,000	48,050	1981	724	2003	1513	51,000	51,050	2116	1013	2281	1783	54,000	54,050	2376	1306	2501	2053
48,050	48,100	1983	726	2005	1515	51,050	51,100	2118	1015	2283	1785	54,050	54,100	2379	1308	2504	2055
48,100	48,150	1986	728	2008	1518	51,100	51,150	2121	1018	2286	1788	54,100	54,150	2381	1311	2506	2058
48,150	48,200	1988	730	2010	1520	51,150	51,200	2123	1020	2288	1790	54,150	54,200	2383	1313	2509	2060
48,200	48,250	1990	732	2012	1522	51,200	51,250	2125	1022	2290	1792	54,200	54,250	2386	1315	2511	2062
48,250	48,300	1992	734	2015	1524	51,250	51,300	2127	1024	2293	1794	54,250	54,300	2388	1317	2514	2064
48,300	48,350	1995	736	2017	1527	51,300	51,350	2130	1026	2295	1797	54,300	54,350	2390	1320	2516	2067
48,350	48,400	1997	738	2019	1529	51,350	51,400	2132	1029	2298	1799	54,350	54,400	2393	1322	2519	2069
48,400	48,450	1999	741	2021	1531	51,400	51,450	2134	1031	2300	1801	54,400	54,450	2395	1324	2521	2071
48,450	48,500	2001	743	2024	1533	51,450	51,500	2136	1033	2303	1803	54,450	54,500	2398	1326	2524	2073
48,500	48,550	2004	745	2048	1536	51,500	51,550	2139	1047	2329	1806	54,500	54,550	2425	1329	2526	2076
48,550	48,600	2006	747	2050	1538	51,550	51,600	2141	1049	2331	1808	54,550	54,600	2428	1331	2529	2078
48,600	48,650	2008	749	2053	1540	51,600	51,650	2143	1051	2334	1810	54,600	54,650	2430	1333	2531	2080
48,650	48,700	2010	751	2055	1542	51,650	51,700	2145	1054	2336	1812	54,650	54,700	2432	1335	2534	2082
48,700	48,750	2013	753	2057	1545	51,700	51,750	2148	1056	2339	1815	54,700	54,750	2435	1338	2536	2085
48,750	48,800	2015	755	2060	1547	51,750	51,800	2150	1058	2341	1817	54,750	54,800	2437	1340	2539	2087
48,800	48,850	2017	758	2062	1549	51,800	51,850	2152	1060	2343	1819	54,800	54,850	2440	1342	2541	2089
48,850	48,900	2019	760	2064	1551	51,850	51,900	2154	1062	2346	1821	54,850	54,900	2442	1344	2544	2091
48,900	48,950	2022	762	2067	1554	51,900	51,950	2157	1065	2348	1824	54,900	54,950	2444	1347	2546	2094
48,950	49,000	2024	764	2069	1556	51,950	52,000	2159	1067	2351	1826	54,950	55,000	2447	1349	2549	2096
\$49,000						\$52,000						\$55,000					
49,000	49,050	2026	809	2094	1603	52,000	52,050	2185	1126	2377	1873	55,000	55,050	2475	1396	2551	2143
49,050	49,100	2028	811	2096	1605	52,050	52,100	2187	1128	2380	1875	55,050	55,100	2477	1398	2554	2145
49,100	49,150	2031	813	2098	1608	52,100	52,150	2190	1131	2382	1878	55,100	55,150	2480	1401	2556	2148
49,150	49,200	2033	815	2101	1610	52,150	52,200	2192	1133	2385	1880	55,150	55,200	2482	1403	2559	2150
49,200	49,250	2035	817	2103	1612	52,200	52,250	2194	1135	2387	1882	55,200	55,250	2484	1405	2561	2152
49,250	49,300	2037	819	2105	1614	52,250	52,300	2197	1137	2390	1884	55,250	55,300	2487	1407	2564	2154
49,300	49,350	2040	821	2108	1617	52,300	52,350	2199	1140	2392	1887	55,300	55,350	2489	1410	2566	2157
49,350	49,400	2042	823	2110	1619	52,350	52,400	2201	1142	2395	1889	55,350	55,400	2492	1412	2569	2159
49,400	49,450	2044	826	2112	1621	52,400	52,450	2203	1144	2397	1891	55,400	55,450	2494	1414	2571	2161
49,450	49,500	2046	828	2115	1623	52,450	52,500	2206	1146	2400	1893	55,450	55,500	2497	1416	2574	2163
49,500	49,550	2049	830	2140	1626	52,500	52,550	2232	1149	2426	1896	55,500	55,550	2525	1419	2576	2166
49,550	49,600	2051	832	2142	1628	52,550	52,600	2234	1151	2429	1898	55,550	55,600	2527	1421	2579	2168
49,600	49,650	2053	834	2144	1630	52,600	52,650	2237	1153	2431	1900	55,600	55,650	2530	1423	2581	2170
49,650	49,700	2055	836	2147	1632	52,650	52,700	2239	1155	2434	1902	55,650	55,700	2532	1425	2584	2172
49,700	49,750	2058	838	2149	1635	52,700	52,750	2241	1158	2436	1905	55,700	55,750	2535	1428	2586	2175
49,750	49,800	2060	840	2151	1637	52,750	52,800	2244	1160	2439	1907	55,750	55,800	2537	1430	2589	2177
49,800	49,850	2062	843	2154	1639	52,800	52,850	2246	1162	2441	1909	55,800	55,850	2539	1432	2591	2179
49,850	49,900	2064	845	2156	1641	52,850	52,900	2248	1164	2444	1911	55,850	55,900	2542	1434	2594	2181
49,900	49,950	2067	847	2158	1644	52,900	52,950	2251	1167	2446	1914	55,900	55,950	2544	1437	2596	2184
49,950	50,000	2069	849	2161	1646	52,950	53,000	2253	1169	2449	1916	55,950	56,000	2547	1439	2599	2186
\$50,000						\$53,000						\$56,000					
50,000	50,050	2071	904	2186	1693	53,000	53,050	2280	1216	2451	1963	56,000	56,050	2575	1486	2601	2233
50,050	50,100	2073	906	2189	1695	53,050	53,100	2282	1218	2454	1965	56,050	56,100	2578	1488	2604	2235
50,100	50,150	2076	908	2191	1698	53,100	53,150	2284	1221	2456	1968	56,100	56,150	2580	1491	2606	2238
50,150	50,200	2078	911	2193	1700	53,150	53,200	2287	1223	2459	1970	56,150	56,200	2583	1493	2609	2240
50,200	50,250	2080	913	2196	1702	53,200	53,250	2289	1225	2461	1972	56,200	56,250	2585	1495	2611	2242
50,250	50,300	2082	915	2198	1704	53,250	53,300	2291	1227	2464	1974	56,250	56,300	2588	1497	2614	2244
50,300	50,350	2085	917	2200	1707	53,300	53,350	2294	1230	2466	1977	56,300	56,350	2590	1500	2616	2247
50,350	50,400	2087	919	2203	1709	53,350	53,400	2296	1232	2469	1979	56,350	56,400	2593	1502	2619	2249
50,400	50,450	2089	921	2205	1711	53,400	53,450	2298	1234	2471	1981	56,400	56,450	2595	1504	2621	2251
50,450	50,500	2091	923	2208	1713	53,450	53,500	2301	1236	2474	1983	56,450	56,500	2598	1506	2624	2253
50,500	50,550	2094	936	2233	1716	53,500	53,550	2328	1239	2476	1986	56,500	56,550	2626	1509	2626	2256
50,550	50,600	2096	939	2236	1718	53,550	53,600	2330	1241	2479	1988	56,550	56,600	2629	1511	2629	2258
50,600	50,650	2098	941	2238	1720	53,600	53,650	2332	1243	2481	1990	56,600	56,650	2631	1513	2631	2260
50,650	50,700	2100	943	2240	1722	53,650	53,700	2335	1245	2484	1992	56,650	56,700	2634	1515	2634	2262
50,700	50,750	2103	945	2243	1725	53,700	53,750	2337	1248	2486	1995	56,700	56,750	2636	1518	2636	2265
50,750	50,800	2105	947	2245	1727	53,750	53,800	2339	1250	2489	1997	56,750	56,800	2639	1520	2639	2267
50,800	50,850	2107	949	2248	1729	53,800	53,850	2342	1252	2491	1999	56,800	56,850	2641	1522	2641	2269
50,850	50,900	2109	952	2250	1731	53,850	53,900	2344	1254	2494	2001	56,850	56,900	2644	1524	2644	2271
50,900	50,950	2112	954	2252	1734	53,900	53,950	2346	1257	2496	2004	56,900	56,950	2646	1527	2646	2274
50,950	51,000	2114	956	2255													

2008 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	*Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	*Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	*Filing Jointly	Filing Separately	Head of Household
\$57,000					\$60,000					\$63,000							
57,000	57,050	2651	1576	2651	2278	60,000	60,050	2801	1846	2801	2413	63,000	63,050	2951	2116	2951	2548
57,050	57,100	2654	1578	2654	2280	60,050	60,100	2804	1848	2804	2415	63,050	63,100	2954	2118	2954	2550
57,100	57,150	2656	1581	2656	2283	60,100	60,150	2806	1851	2806	2418	63,100	63,150	2956	2121	2956	2553
57,150	57,200	2659	1583	2659	2285	60,150	60,200	2809	1853	2809	2420	63,150	63,200	2959	2123	2959	2555
57,200	57,250	2661	1585	2661	2287	60,200	60,250	2811	1855	2811	2422	63,200	63,250	2961	2125	2961	2557
57,250	57,300	2664	1587	2664	2289	60,250	60,300	2814	1857	2814	2424	63,250	63,300	2964	2127	2964	2559
57,300	57,350	2666	1590	2666	2292	60,300	60,350	2816	1860	2816	2427	63,300	63,350	2966	2130	2966	2562
57,350	57,400	2669	1592	2669	2294	60,350	60,400	2819	1862	2819	2429	63,350	63,400	2969	2132	2969	2564
57,400	57,450	2671	1594	2671	2296	60,400	60,450	2821	1864	2821	2431	63,400	63,450	2971	2134	2971	2566
57,450	57,500	2674	1596	2674	2298	60,450	60,500	2824	1866	2824	2433	63,450	63,500	2974	2136	2974	2568
57,500	57,550	2676	1599	2676	2301	60,500	60,550	2826	1869	2826	2436	63,500	63,550	2976	2139	2976	2571
57,550	57,600	2679	1601	2679	2303	60,550	60,600	2829	1871	2829	2438	63,550	63,600	2979	2141	2979	2573
57,600	57,650	2681	1603	2681	2305	60,600	60,650	2831	1873	2831	2440	63,600	63,650	2981	2143	2981	2575
57,650	57,700	2684	1605	2684	2307	60,650	60,700	2834	1875	2834	2442	63,650	63,700	2984	2145	2984	2577
57,700	57,750	2686	1608	2686	2310	60,700	60,750	2836	1878	2836	2445	63,700	63,750	2986	2148	2986	2580
57,750	57,800	2689	1610	2689	2312	60,750	60,800	2839	1880	2839	2447	63,750	63,800	2989	2150	2989	2582
57,800	57,850	2691	1612	2691	2314	60,800	60,850	2841	1882	2841	2449	63,800	63,850	2991	2152	2991	2584
57,850	57,900	2694	1614	2694	2316	60,850	60,900	2844	1884	2844	2451	63,850	63,900	2994	2154	2994	2586
57,900	57,950	2696	1617	2696	2319	60,900	60,950	2846	1887	2846	2454	63,900	63,950	2996	2157	2996	2589
57,950	58,000	2699	1619	2699	2321	60,950	61,000	2849	1889	2849	2456	63,950	64,000	2999	2159	2999	2591
\$58,000					\$61,000					\$64,000							
58,000	58,050	2701	1666	2701	2323	61,000	61,050	2851	1936	2851	2458	64,000	64,050	3001	2206	3001	2593
58,050	58,100	2704	1668	2704	2325	61,050	61,100	2854	1938	2854	2460	64,050	64,100	3004	2208	3004	2595
58,100	58,150	2706	1671	2706	2328	61,100	61,150	2856	1941	2856	2463	64,100	64,150	3006	2211	3006	2598
58,150	58,200	2709	1673	2709	2330	61,150	61,200	2859	1943	2859	2465	64,150	64,200	3009	2213	3009	2600
58,200	58,250	2711	1675	2711	2332	61,200	61,250	2861	1945	2861	2467	64,200	64,250	3011	2215	3011	2602
58,250	58,300	2714	1677	2714	2334	61,250	61,300	2864	1947	2864	2469	64,250	64,300	3014	2217	3014	2604
58,300	58,350	2716	1680	2716	2337	61,300	61,350	2866	1950	2866	2472	64,300	64,350	3016	2220	3016	2607
58,350	58,400	2719	1682	2719	2339	61,350	61,400	2869	1952	2869	2474	64,350	64,400	3019	2222	3019	2609
58,400	58,450	2721	1684	2721	2341	61,400	61,450	2871	1954	2871	2476	64,400	64,450	3021	2224	3021	2611
58,450	58,500	2724	1686	2724	2343	61,450	61,500	2874	1956	2874	2478	64,450	64,500	3024	2226	3024	2613
58,500	58,550	2726	1689	2726	2346	61,500	61,550	2876	1959	2876	2481	64,500	64,550	3026	2229	3026	2616
58,550	58,600	2729	1691	2729	2348	61,550	61,600	2879	1961	2879	2483	64,550	64,600	3029	2231	3029	2618
58,600	58,650	2731	1693	2731	2350	61,600	61,650	2881	1963	2881	2485	64,600	64,650	3031	2233	3031	2620
58,650	58,700	2734	1695	2734	2352	61,650	61,700	2884	1965	2884	2487	64,650	64,700	3034	2235	3034	2622
58,700	58,750	2736	1698	2736	2355	61,700	61,750	2886	1968	2886	2490	64,700	64,750	3036	2238	3036	2625
58,750	58,800	2739	1700	2739	2357	61,750	61,800	2889	1970	2889	2492	64,750	64,800	3039	2240	3039	2627
58,800	58,850	2741	1702	2741	2359	61,800	61,850	2891	1972	2891	2494	64,800	64,850	3041	2242	3041	2629
58,850	58,900	2744	1704	2744	2361	61,850	61,900	2894	1974	2894	2496	64,850	64,900	3044	2244	3044	2631
58,900	58,950	2746	1707	2746	2364	61,900	61,950	2896	1977	2896	2499	64,900	64,950	3046	2247	3046	2634
58,950	59,000	2749	1709	2749	2366	61,950	62,000	2899	1979	2899	2501	64,950	65,000	3049	2249	3049	2636
\$59,000					\$62,000					\$65,000							
59,000	59,050	2751	1756	2751	2368	62,000	62,050	2901	2026	2901	2503	65,000	65,050	3051	2296	3051	2638
59,050	59,100	2754	1758	2754	2370	62,050	62,100	2904	2028	2904	2505	65,050	65,100	3054	2298	3054	2640
59,100	59,150	2756	1761	2756	2373	62,100	62,150	2906	2031	2906	2508	65,100	65,150	3056	2301	3056	2643
59,150	59,200	2759	1763	2759	2375	62,150	62,200	2909	2033	2909	2510	65,150	65,200	3059	2303	3059	2645
59,200	59,250	2761	1765	2761	2377	62,200	62,250	2911	2035	2911	2512	65,200	65,250	3061	2305	3061	2647
59,250	59,300	2764	1767	2764	2379	62,250	62,300	2914	2037	2914	2514	65,250	65,300	3064	2307	3064	2649
59,300	59,350	2766	1770	2766	2382	62,300	62,350	2916	2040	2916	2517	65,300	65,350	3066	2310	3066	2652
59,350	59,400	2769	1772	2769	2384	62,350	62,400	2919	2042	2919	2519	65,350	65,400	3069	2312	3069	2654
59,400	59,450	2771	1774	2771	2386	62,400	62,450	2921	2044	2921	2521	65,400	65,450	3071	2314	3071	2656
59,450	59,500	2774	1776	2774	2388	62,450	62,500	2924	2046	2924	2523	65,450	65,500	3074	2316	3074	2658
59,500	59,550	2776	1779	2776	2391	62,500	62,550	2926	2049	2926	2526	65,500	65,550	3076	2319	3076	2661
59,550	59,600	2779	1781	2779	2393	62,550	62,600	2929	2051	2929	2528	65,550	65,600	3079	2321	3079	2663
59,600	59,650	2781	1783	2781	2395	62,600	62,650	2931	2053	2931	2530	65,600	65,650	3081	2323	3081	2665
59,650	59,700	2784	1785	2784	2397	62,650	62,700	2934	2055	2934	2532	65,650	65,700	3084	2325	3084	2667
59,700	59,750	2786	1788	2786	2400	62,700	62,750	2936	2058	2936	2535	65,700	65,750	3086	2328	3086	2670
59,750	59,800	2789	1790	2789	2402	62,750	62,800	2939	2060	2939	2537	65,750	65,800	3089	2330	3089	2672
59,800	59,850	2791	1792	2791	2404	62,800	62,850	2941	2062	2941	2539	65,800	65,850	3091	2332	3091	2674
59,850	59,900	2794	1794	2794	2406	62,850	62,900	2944	2064	2944	2541	65,850	65,900	3094	2334	3094	2676
59,900	59,950	2796	1797	2796	2409	62,900	62,950	2946	2067	2946	2544	65,900	65,950	3096	2337	3096	2679
59,950	60,000	2799	1799	2799	2411	62,950	63,000	2949	2069	2949	2546	65,950	66,000	3099	2339	3099	2681

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

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$66,000						\$69,000						\$72,000					
66,000	66,050	3101	2386	3101	2683	69,000	69,050	3251	2656	3251	2818	72,000	72,050	3401	2881	3401	2953
66,050	66,100	3104	2388	3104	2685	69,050	69,100	3254	2658	3254	2820	72,050	72,100	3404	2883	3404	2955
66,100	66,150	3106	2391	3106	2688	69,100	69,150	3256	2661	3256	2823	72,100	72,150	3406	2886	3406	2958
66,150	66,200	3109	2393	3109	2690	69,150	69,200	3259	2663	3259	2825	72,150	72,200	3409	2888	3409	2960
66,200	66,250	3111	2395	3111	2692	69,200	69,250	3261	2665	3261	2827	72,200	72,250	3411	2890	3411	2962
66,250	66,300	3114	2397	3114	2694	69,250	69,300	3264	2667	3264	2829	72,250	72,300	3414	2892	3414	2964
66,300	66,350	3116	2400	3116	2697	69,300	69,350	3266	2670	3266	2832	72,300	72,350	3416	2895	3416	2967
66,350	66,400	3119	2402	3119	2699	69,350	69,400	3269	2672	3269	2834	72,350	72,400	3419	2897	3419	2969
66,400	66,450	3121	2404	3121	2701	69,400	69,450	3271	2674	3271	2836	72,400	72,450	3421	2899	3421	2971
66,450	66,500	3124	2406	3124	2703	69,450	69,500	3274	2676	3274	2838	72,450	72,500	3424	2901	3424	2973
66,500	66,550	3126	2409	3126	2706	69,500	69,550	3276	2679	3276	2841	72,500	72,550	3426	2904	3426	2976
66,550	66,600	3129	2411	3129	2708	69,550	69,600	3279	2681	3279	2843	72,550	72,600	3429	2906	3429	2978
66,600	66,650	3131	2413	3131	2710	69,600	69,650	3281	2683	3281	2845	72,600	72,650	3431	2908	3431	2980
66,650	66,700	3134	2415	3134	2712	69,650	69,700	3284	2685	3284	2847	72,650	72,700	3434	2910	3434	2982
66,700	66,750	3136	2418	3136	2715	69,700	69,750	3286	2688	3286	2850	72,700	72,750	3436	2913	3436	2985
66,750	66,800	3139	2420	3139	2717	69,750	69,800	3289	2690	3289	2852	72,750	72,800	3439	2915	3439	2987
66,800	66,850	3141	2422	3141	2719	69,800	69,850	3291	2692	3291	2854	72,800	72,850	3441	2917	3441	2989
66,850	66,900	3144	2424	3144	2721	69,850	69,900	3294	2694	3294	2856	72,850	72,900	3444	2919	3444	2991
66,900	66,950	3146	2427	3146	2724	69,900	69,950	3296	2697	3296	2859	72,900	72,950	3446	2922	3446	2994
66,950	67,000	3149	2429	3149	2726	69,950	70,000	3299	2699	3299	2861	72,950	73,000	3449	2924	3449	2996
\$67,000						\$70,000						\$73,000					
67,000	67,050	3151	2476	3151	2728	70,000	70,050	3301	2746	3301	2863	73,000	73,050	3451	2926	3451	2998
67,050	67,100	3154	2478	3154	2730	70,050	70,100	3304	2748	3304	2865	73,050	73,100	3454	2928	3454	3000
67,100	67,150	3156	2481	3156	2733	70,100	70,150	3306	2751	3306	2868	73,100	73,150	3456	2931	3456	3003
67,150	67,200	3159	2483	3159	2735	70,150	70,200	3309	2753	3309	2870	73,150	73,200	3459	2933	3459	3005
67,200	67,250	3161	2485	3161	2737	70,200	70,250	3311	2755	3311	2872	73,200	73,250	3461	2935	3461	3007
67,250	67,300	3164	2487	3164	2739	70,250	70,300	3314	2757	3314	2874	73,250	73,300	3464	2937	3464	3009
67,300	67,350	3166	2490	3166	2742	70,300	70,350	3316	2760	3316	2877	73,300	73,350	3466	2940	3466	3012
67,350	67,400	3169	2492	3169	2744	70,350	70,400	3319	2762	3319	2879	73,350	73,400	3469	2942	3469	3014
67,400	67,450	3171	2494	3171	2746	70,400	70,450	3321	2764	3321	2881	73,400	73,450	3471	2944	3471	3016
67,450	67,500	3174	2496	3174	2748	70,450	70,500	3324	2766	3324	2883	73,450	73,500	3474	2946	3474	3018
67,500	67,550	3176	2499	3176	2751	70,500	70,550	3326	2769	3326	2886	73,500	73,550	3476	2949	3476	3021
67,550	67,600	3179	2501	3179	2753	70,550	70,600	3329	2771	3329	2888	73,550	73,600	3479	2951	3479	3023
67,600	67,650	3181	2503	3181	2755	70,600	70,650	3331	2773	3331	2890	73,600	73,650	3481	2953	3481	3025
67,650	67,700	3184	2505	3184	2757	70,650	70,700	3334	2775	3334	2892	73,650	73,700	3484	2955	3484	3027
67,700	67,750	3186	2508	3186	2760	70,700	70,750	3336	2778	3336	2895	73,700	73,750	3486	2958	3486	3030
67,750	67,800	3189	2510	3189	2762	70,750	70,800	3339	2780	3339	2897	73,750	73,800	3489	2960	3489	3032
67,800	67,850	3191	2512	3191	2764	70,800	70,850	3341	2782	3341	2899	73,800	73,850	3491	2962	3491	3034
67,850	67,900	3194	2514	3194	2766	70,850	70,900	3344	2784	3344	2901	73,850	73,900	3494	2964	3494	3036
67,900	67,950	3196	2517	3196	2769	70,900	70,950	3346	2787	3346	2904	73,900	73,950	3496	2967	3496	3039
67,950	68,000	3199	2519	3199	2771	70,950	71,000	3349	2789	3349	2906	73,950	74,000	3499	2969	3499	3041
\$68,000						\$71,000						\$74,000					
68,000	68,050	3201	2566	3201	2773	71,000	71,050	3351	2836	3351	2908	74,000	74,050	3501	2971	3501	3077
68,050	68,100	3204	2568	3204	2775	71,050	71,100	3354	2838	3354	2910	74,050	74,100	3504	2973	3504	3079
68,100	68,150	3206	2571	3206	2778	71,100	71,150	3356	2841	3356	2913	74,100	74,150	3506	2976	3506	3081
68,150	68,200	3209	2573	3209	2780	71,150	71,200	3359	2843	3359	2915	74,150	74,200	3509	2978	3509	3084
68,200	68,250	3211	2575	3211	2782	71,200	71,250	3361	2845	3361	2917	74,200	74,250	3511	2980	3511	3086
68,250	68,300	3214	2577	3214	2784	71,250	71,300	3364	2847	3364	2919	74,250	74,300	3514	2982	3514	3088
68,300	68,350	3216	2580	3216	2787	71,300	71,350	3366	2850	3366	2922	74,300	74,350	3516	2985	3516	3091
68,350	68,400	3219	2582	3219	2789	71,350	71,400	3369	2852	3369	2924	74,350	74,400	3519	2987	3519	3093
68,400	68,450	3221	2584	3221	2791	71,400	71,450	3371	2854	3371	2926	74,400	74,450	3521	2989	3521	3095
68,450	68,500	3224	2586	3224	2793	71,450	71,500	3374	2856	3374	2928	74,450	74,500	3524	2991	3524	3097
68,500	68,550	3226	2589	3226	2796	71,500	71,550	3376	2859	3376	2931	74,500	74,550	3526	2994	3526	3134
68,550	68,600	3229	2591	3229	2798	71,550	71,600	3379	2861	3379	2933	74,550	74,600	3529	2996	3529	3136
68,600	68,650	3231	2593	3231	2800	71,600	71,650	3381	2863	3381	2935	74,600	74,650	3531	2998	3531	3138
68,650	68,700	3234	2595	3234	2802	71,650	71,700	3384	2865	3384	2937	74,650	74,700	3534	3000	3534	3141
68,700	68,750	3236	2598	3236	2805	71,700	71,750	3386	2868	3386	2940	74,700	74,750	3536	3003	3536	3143
68,750	68,800	3239	2600	3239	2807	71,750	71,800	3389	2870	3389	2942	74,750	74,800	3539	3005	3539	3145
68,800	68,850	3241	2602	3241	2809	71,800	71,850	3391	2872	3391	2944	74,800	74,850	3541	3007	3541	3148
68,850	68,900	3244	2604	3244	2811	71,850	71,900	3394	2874	3394	2946	74,850	74,900	3544	3009	3544	3150
68,900	68,950	3246	2607	3246	2814	71,900	71,950	3396	2877	3396	2949	74,900	74,950	3546	3012	3546	3152
68,950	69,000	3249	2609	3249	2816	71,950	72,000	3399	2879	3399	2951	74,950	75,000	3549	3014	3549	3154

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

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$75,000						\$78,000						\$81,000					
75,000	75,050	3551	3016	3551	3191	78,000	78,050	3701	3151	3701	3545	81,000	81,050	3851	3286	3851	3731
75,050	75,100	3554	3018	3554	3193	78,050	78,100	3704	3153	3704	3548	81,050	81,100	3854	3288	3854	3734
75,100	75,150	3556	3021	3556	3196	78,100	78,150	3706	3156	3706	3550	81,100	81,150	3856	3291	3856	3736
75,150	75,200	3559	3023	3559	3198	78,150	78,200	3709	3158	3709	3553	81,150	81,200	3859	3293	3859	3739
75,200	75,250	3561	3025	3561	3200	78,200	78,250	3711	3160	3711	3555	81,200	81,250	3861	3295	3861	3741
75,250	75,300	3564	3027	3564	3203	78,250	78,300	3714	3162	3714	3558	81,250	81,300	3864	3297	3864	3744
75,300	75,350	3566	3030	3566	3205	78,300	78,350	3716	3165	3716	3560	81,300	81,350	3866	3300	3866	3746
75,350	75,400	3569	3032	3569	3207	78,350	78,400	3719	3167	3719	3563	81,350	81,400	3869	3302	3869	3749
75,400	75,450	3571	3034	3571	3210	78,400	78,450	3721	3169	3721	3565	81,400	81,450	3871	3304	3871	3751
75,450	75,500	3574	3036	3574	3212	78,450	78,500	3724	3171	3724	3568	81,450	81,500	3874	3306	3874	3754
75,500	75,550	3576	3039	3576	3249	78,500	78,550	3726	3174	3726	3606	81,500	81,550	3876	3309	3876	3756
75,550	75,600	3579	3041	3579	3251	78,550	78,600	3729	3176	3729	3609	81,550	81,600	3879	3311	3879	3759
75,600	75,650	3581	3043	3581	3254	78,600	78,650	3731	3178	3731	3611	81,600	81,650	3881	3313	3881	3761
75,650	75,700	3584	3045	3584	3256	78,650	78,700	3734	3180	3734	3614	81,650	81,700	3884	3315	3884	3764
75,700	75,750	3586	3048	3586	3258	78,700	78,750	3736	3183	3736	3616	81,700	81,750	3886	3318	3886	3766
75,750	75,800	3589	3050	3589	3261	78,750	78,800	3739	3185	3739	3619	81,750	81,800	3889	3320	3889	3769
75,800	75,850	3591	3052	3591	3263	78,800	78,850	3741	3187	3741	3621	81,800	81,850	3891	3322	3891	3771
75,850	75,900	3594	3054	3594	3265	78,850	78,900	3744	3189	3744	3624	81,850	81,900	3894	3324	3894	3774
75,900	75,950	3596	3057	3596	3268	78,900	78,950	3746	3192	3746	3626	81,900	81,950	3896	3327	3896	3776
75,950	76,000	3599	3059	3599	3270	78,950	79,000	3749	3194	3749	3629	81,950	82,000	3899	3329	3899	3779
\$76,000						\$79,000						\$82,000					
76,000	76,050	3601	3061	3601	3307	79,000	79,050	3751	3196	3751	3631	82,000	82,050	3901	3331	3901	3781
76,050	76,100	3604	3063	3604	3310	79,050	79,100	3754	3198	3754	3634	82,050	82,100	3904	3333	3904	3784
76,100	76,150	3606	3066	3606	3312	79,100	79,150	3756	3201	3756	3636	82,100	82,150	3906	3336	3906	3786
76,150	76,200	3609	3068	3609	3314	79,150	79,200	3759	3203	3759	3639	82,150	82,200	3909	3338	3909	3789
76,200	76,250	3611	3070	3611	3317	79,200	79,250	3761	3205	3761	3641	82,200	82,250	3911	3340	3911	3791
76,250	76,300	3614	3072	3614	3319	79,250	79,300	3764	3207	3764	3644	82,250	82,300	3914	3342	3914	3794
76,300	76,350	3616	3075	3616	3321	79,300	79,350	3766	3210	3766	3646	82,300	82,350	3916	3345	3916	3796
76,350	76,400	3619	3077	3619	3324	79,350	79,400	3769	3212	3769	3649	82,350	82,400	3919	3347	3919	3799
76,400	76,450	3621	3079	3621	3326	79,400	79,450	3771	3214	3771	3651	82,400	82,450	3921	3349	3921	3801
76,450	76,500	3624	3081	3624	3329	79,450	79,500	3774	3216	3774	3654	82,450	82,500	3924	3351	3924	3804
76,500	76,550	3626	3084	3626	3366	79,500	79,550	3776	3219	3776	3656	82,500	82,550	3926	3354	3926	3806
76,550	76,600	3629	3086	3629	3368	79,550	79,600	3779	3221	3779	3659	82,550	82,600	3929	3356	3929	3809
76,600	76,650	3631	3088	3631	3371	79,600	79,650	3781	3223	3781	3661	82,600	82,650	3931	3358	3931	3811
76,650	76,700	3634	3090	3634	3373	79,650	79,700	3784	3225	3784	3664	82,650	82,700	3934	3360	3934	3814
76,700	76,750	3636	3093	3636	3376	79,700	79,750	3786	3228	3786	3666	82,700	82,750	3936	3363	3936	3816
76,750	76,800	3639	3095	3639	3378	79,750	79,800	3789	3230	3789	3669	82,750	82,800	3939	3365	3939	3819
76,800	76,850	3641	3097	3641	3380	79,800	79,850	3791	3232	3791	3671	82,800	82,850	3941	3367	3941	3821
76,850	76,900	3644	3099	3644	3383	79,850	79,900	3794	3234	3794	3674	82,850	82,900	3944	3369	3944	3824
76,900	76,950	3646	3102	3646	3385	79,900	79,950	3796	3237	3796	3676	82,900	82,950	3946	3372	3946	3826
76,950	77,000	3649	3104	3649	3388	79,950	80,000	3799	3239	3799	3679	82,950	83,000	3949	3374	3949	3829
\$77,000						\$80,000						\$83,000					
77,000	77,050	3651	3106	3651	3425	80,000	80,050	3801	3241	3801	3681	83,000	83,050	3951	3376	3951	3831
77,050	77,100	3654	3108	3654	3428	80,050	80,100	3804	3243	3804	3684	83,050	83,100	3954	3378	3954	3834
77,100	77,150	3656	3111	3656	3430	80,100	80,150	3806	3246	3806	3686	83,100	83,150	3956	3381	3956	3836
77,150	77,200	3659	3113	3659	3433	80,150	80,200	3809	3248	3809	3689	83,150	83,200	3959	3383	3959	3839
77,200	77,250	3661	3115	3661	3435	80,200	80,250	3811	3250	3811	3691	83,200	83,250	3961	3385	3961	3841
77,250	77,300	3664	3117	3664	3437	80,250	80,300	3814	3252	3814	3694	83,250	83,300	3964	3387	3964	3844
77,300	77,350	3666	3120	3666	3440	80,300	80,350	3816	3255	3816	3696	83,300	83,350	3966	3390	3966	3846
77,350	77,400	3669	3122	3669	3442	80,350	80,400	3819	3257	3819	3699	83,350	83,400	3969	3392	3969	3849
77,400	77,450	3671	3124	3671	3445	80,400	80,450	3821	3259	3821	3701	83,400	83,450	3971	3394	3971	3851
77,450	77,500	3674	3126	3674	3447	80,450	80,500	3824	3261	3824	3704	83,450	83,500	3974	3396	3974	3854
77,500	77,550	3676	3129	3676	3485	80,500	80,550	3826	3264	3826	3706	83,500	83,550	3976	3399	3976	3856
77,550	77,600	3679	3131	3679	3488	80,550	80,600	3829	3266	3829	3709	83,550	83,600	3979	3401	3979	3859
77,600	77,650	3681	3133	3681	3490	80,600	80,650	3831	3268	3831	3711	83,600	83,650	3981	3403	3981	3861
77,650	77,700	3684	3135	3684	3492	80,650	80,700	3834	3270	3834	3714	83,650	83,700	3984	3405	3984	3864
77,700	77,750	3686	3138	3686	3495	80,700	80,750	3836	3273	3836	3716	83,700	83,750	3986	3408	3986	3866
77,750	77,800	3689	3140	3689	3497	80,750	80,800	3839	3275	3839	3719	83,750	83,800	3989	3410	3989	3869
77,800	77,850	3691	3142	3691	3500	80,800	80,850	3841	3277	3841	3721	83,800	83,850	3991	3412	3991	3871
77,850	77,900	3694	3144	3694	3502	80,850	80,900	3844	3279	3844	3724	83,850	83,900	3994	3414	3994	3874
77,900	77,950	3696	3147	3696	3505	80,900	80,950	3846	3282	3846	3726	83,900	83,950	3996	3417	3996	3876
77,950	78,000	3699	3149	3699	3507	80,950	81,000	3849	3284	3849	3729	83,950	84,000	3999	3419	3999	3879

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

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$84,000						\$87,000						\$90,000					
84,000	84,050	4001	3421	4001	3881	87,000	87,050	4151	3556	4151	4031	90,000	90,050	4301	3691	4301	4181
84,050	84,100	4004	3423	4004	3884	87,050	87,100	4154	3558	4154	4034	90,050	90,100	4304	3693	4304	4184
84,100	84,150	4006	3426	4006	3886	87,100	87,150	4156	3561	4156	4036	90,100	90,150	4306	3696	4306	4186
84,150	84,200	4009	3428	4009	3889	87,150	87,200	4159	3563	4159	4039	90,150	90,200	4309	3698	4309	4189
84,200	84,250	4011	3430	4011	3891	87,200	87,250	4161	3565	4161	4041	90,200	90,250	4311	3700	4311	4191
84,250	84,300	4014	3432	4014	3894	87,250	87,300	4164	3567	4164	4044	90,250	90,300	4314	3702	4314	4194
84,300	84,350	4016	3435	4016	3896	87,300	87,350	4166	3570	4166	4046	90,300	90,350	4316	3705	4316	4196
84,350	84,400	4019	3437	4019	3899	87,350	87,400	4169	3572	4169	4049	90,350	90,400	4319	3707	4319	4199
84,400	84,450	4021	3439	4021	3901	87,400	87,450	4171	3574	4171	4051	90,400	90,450	4321	3709	4321	4201
84,450	84,500	4024	3441	4024	3904	87,450	87,500	4174	3576	4174	4054	90,450	90,500	4324	3711	4324	4204
84,500	84,550	4026	3444	4026	3906	87,500	87,550	4176	3579	4176	4056	90,500	90,550	4326	3714	4326	4206
84,550	84,600	4029	3446	4029	3909	87,550	87,600	4179	3581	4179	4059	90,550	90,600	4329	3716	4329	4209
84,600	84,650	4031	3448	4031	3911	87,600	87,650	4181	3583	4181	4061	90,600	90,650	4331	3718	4331	4211
84,650	84,700	4034	3450	4034	3914	87,650	87,700	4184	3585	4184	4064	90,650	90,700	4334	3720	4334	4214
84,700	84,750	4036	3453	4036	3916	87,700	87,750	4186	3588	4186	4066	90,700	90,750	4336	3723	4336	4216
84,750	84,800	4039	3455	4039	3919	87,750	87,800	4189	3590	4189	4069	90,750	90,800	4339	3725	4339	4219
84,800	84,850	4041	3457	4041	3921	87,800	87,850	4191	3592	4191	4071	90,800	90,850	4341	3727	4341	4221
84,850	84,900	4044	3459	4044	3924	87,850	87,900	4194	3594	4194	4074	90,850	90,900	4344	3729	4344	4224
84,900	84,950	4046	3462	4046	3926	87,900	87,950	4196	3597	4196	4076	90,900	90,950	4346	3732	4346	4226
84,950	85,000	4049	3464	4049	3929	87,950	88,000	4199	3599	4199	4079	90,950	91,000	4349	3734	4349	4229
\$85,000						\$88,000						\$91,000					
85,000	85,050	4051	3466	4051	3931	88,000	88,050	4201	3601	4201	4081	91,000	91,050	4351	3736	4351	4231
85,050	85,100	4054	3468	4054	3934	88,050	88,100	4204	3603	4204	4084	91,050	91,100	4354	3738	4354	4234
85,100	85,150	4056	3471	4056	3936	88,100	88,150	4206	3606	4206	4086	91,100	91,150	4356	3741	4356	4236
85,150	85,200	4059	3473	4059	3939	88,150	88,200	4209	3608	4209	4089	91,150	91,200	4359	3743	4359	4239
85,200	85,250	4061	3475	4061	3941	88,200	88,250	4211	3610	4211	4091	91,200	91,250	4361	3745	4361	4241
85,250	85,300	4064	3477	4064	3944	88,250	88,300	4214	3612	4214	4094	91,250	91,300	4364	3747	4364	4244
85,300	85,350	4066	3480	4066	3946	88,300	88,350	4216	3615	4216	4096	91,300	91,350	4366	3750	4366	4246
85,350	85,400	4069	3482	4069	3949	88,350	88,400	4219	3617	4219	4099	91,350	91,400	4369	3752	4369	4249
85,400	85,450	4071	3484	4071	3951	88,400	88,450	4221	3619	4221	4101	91,400	91,450	4371	3754	4371	4251
85,450	85,500	4074	3486	4074	3954	88,450	88,500	4224	3621	4224	4104	91,450	91,500	4374	3756	4374	4254
85,500	85,550	4076	3489	4076	3956	88,500	88,550	4226	3624	4226	4106	91,500	91,550	4376	3759	4376	4256
85,550	85,600	4079	3491	4079	3959	88,550	88,600	4229	3626	4229	4109	91,550	91,600	4379	3761	4379	4259
85,600	85,650	4081	3493	4081	3961	88,600	88,650	4231	3628	4231	4111	91,600	91,650	4381	3763	4381	4261
85,650	85,700	4084	3495	4084	3964	88,650	88,700	4234	3630	4234	4114	91,650	91,700	4384	3765	4384	4264
85,700	85,750	4086	3498	4086	3966	88,700	88,750	4236	3633	4236	4116	91,700	91,750	4386	3768	4386	4266
85,750	85,800	4089	3500	4089	3969	88,750	88,800	4239	3635	4239	4119	91,750	91,800	4389	3770	4389	4269
85,800	85,850	4091	3502	4091	3971	88,800	88,850	4241	3637	4241	4121	91,800	91,850	4391	3772	4391	4271
85,850	85,900	4094	3504	4094	3974	88,850	88,900	4244	3639	4244	4124	91,850	91,900	4394	3774	4394	4274
85,900	85,950	4096	3507	4096	3976	88,900	88,950	4246	3642	4246	4126	91,900	91,950	4396	3777	4396	4276
85,950	86,000	4099	3509	4099	3979	88,950	89,000	4249	3644	4249	4129	91,950	92,000	4399	3779	4399	4279
\$86,000						\$89,000						\$92,000					
86,000	86,050	4101	3511	4101	3981	89,000	89,050	4251	3646	4251	4131	92,000	92,050	4401	3781	4401	4281
86,050	86,100	4104	3513	4104	3984	89,050	89,100	4254	3648	4254	4134	92,050	92,100	4404	3783	4404	4284
86,100	86,150	4106	3516	4106	3986	89,100	89,150	4256	3651	4256	4136	92,100	92,150	4406	3786	4406	4286
86,150	86,200	4109	3518	4109	3989	89,150	89,200	4259	3653	4259	4139	92,150	92,200	4409	3788	4409	4289
86,200	86,250	4111	3520	4111	3991	89,200	89,250	4261	3655	4261	4141	92,200	92,250	4411	3790	4411	4291
86,250	86,300	4114	3522	4114	3994	89,250	89,300	4264	3657	4264	4144	92,250	92,300	4414	3792	4414	4294
86,300	86,350	4116	3525	4116	3996	89,300	89,350	4266	3660	4266	4146	92,300	92,350	4416	3795	4416	4296
86,350	86,400	4119	3527	4119	3999	89,350	89,400	4269	3662	4269	4149	92,350	92,400	4419	3797	4419	4299
86,400	86,450	4121	3529	4121	4001	89,400	89,450	4271	3664	4271	4151	92,400	92,450	4421	3799	4421	4301
86,450	86,500	4124	3531	4124	4004	89,450	89,500	4274	3666	4274	4154	92,450	92,500	4424	3801	4424	4304
86,500	86,550	4126	3534	4126	4006	89,500	89,550	4276	3669	4276	4156	92,500	92,550	4426	3804	4426	4306
86,550	86,600	4129	3536	4129	4009	89,550	89,600	4279	3671	4279	4159	92,550	92,600	4429	3806	4429	4309
86,600	86,650	4131	3538	4131	4011	89,600	89,650	4281	3673	4281	4161	92,600	92,650	4431	3808	4431	4311
86,650	86,700	4134	3540	4134	4014	89,650	89,700	4284	3675	4284	4164	92,650	92,700	4434	3810	4434	4314
86,700	86,750	4136	3543	4136	4016	89,700	89,750	4286	3678	4286	4166	92,700	92,750	4436	3813	4436	4316
86,750	86,800	4139	3545	4139	4019	89,750	89,800	4289	3680	4289	4169	92,750	92,800	4439	3815	4439	4319
86,800	86,850	4141	3547	4141	4021	89,800	89,850	4291	3682	4291	4171	92,800	92,850	4441	3817	4441	4321
86,850	86,900	4144	3549	4144	4024	89,850	89,900	4294	3684	4294	4174	92,850	92,900	4444	3819	4444	4324
86,900	86,950	4146	3552	4146	4026	89,900	89,950	4296	3687	4296	4176	92,900	92,950	4446	3822	4446	4326
86,950	87,000	4149	3554	4149	4029	89,950	90,000	4299	3689	4299	4179	92,950	93,000	4449	3824	4449	4329

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

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2008 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	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$93,000						\$96,000						\$99,000					
93,000	93,050	4451	3826	4451	4331	96,000	96,050	4601	4005	4601	4481	99,000	99,050	4751	4415	4751	4631
93,050	93,100	4454	3828	4454	4334	96,050	96,100	4604	4007	4604	4484	99,050	99,100	4754	4417	4754	4634
93,100	93,150	4456	3831	4456	4336	96,100	96,150	4606	4010	4606	4486	99,100	99,150	4756	4420	4756	4636
93,150	93,200	4459	3833	4459	4339	96,150	96,200	4609	4012	4609	4489	99,150	99,200	4759	4422	4759	4639
93,200	93,250	4461	3835	4461	4341	96,200	96,250	4611	4014	4611	4491	99,200	99,250	4761	4424	4761	4641
93,250	93,300	4464	3837	4464	4344	96,250	96,300	4614	4017	4614	4494	99,250	99,300	4764	4427	4764	4644
93,300	93,350	4466	3840	4466	4346	96,300	96,350	4616	4019	4616	4496	99,300	99,350	4766	4429	4766	4646
93,350	93,400	4469	3842	4469	4349	96,350	96,400	4619	4021	4619	4499	99,350	99,400	4769	4432	4769	4649
93,400	93,450	4471	3844	4471	4351	96,400	96,450	4621	4023	4621	4501	99,400	99,450	4771	4434	4771	4651
93,450	93,500	4474	3846	4474	4354	96,450	96,500	4624	4026	4624	4504	99,450	99,500	4774	4437	4774	4654
93,500	93,550	4476	3849	4476	4356	96,500	96,550	4626	4028	4626	4506	99,500	99,550	4776	4439	4776	4656
93,550	93,600	4479	3851	4479	4359	96,550	96,600	4629	4031	4629	4509	99,550	99,600	4779	4442	4779	4659
93,600	93,650	4481	3853	4481	4361	96,600	96,650	4631	4033	4631	4511	99,600	99,650	4781	4444	4781	4661
93,650	93,700	4484	3855	4484	4364	96,650	96,700	4634	4036	4634	4514	99,650	99,700	4784	4447	4784	4664
93,700	93,750	4486	3858	4486	4366	96,700	96,750	4636	4038	4636	4516	99,700	99,750	4786	4449	4786	4666
93,750	93,800	4489	3860	4489	4369	96,750	96,800	4639	4041	4639	4519	99,750	99,800	4789	4452	4789	4669
93,800	93,850	4491	3862	4491	4371	96,800	96,850	4641	4043	4641	4521	99,800	99,850	4791	4454	4791	4671
93,850	93,900	4494	3864	4494	4374	96,850	96,900	4644	4046	4644	4524	99,850	99,900	4794	4457	4794	4674
93,900	93,950	4496	3867	4496	4376	96,900	96,950	4646	4048	4646	4526	99,900	99,950	4796	4459	4796	4676
93,950	94,000	4499	3869	4499	4379	96,950	97,000	4649	4051	4649	4529	99,950	100,000	4799	4462	4799	4679
\$94,000						\$97,000						\$100,000					
94,000	94,050	4501	3871	4501	4381	97,000	97,050	4651	4101	4651	4531	100,000	100,050	4801	4555	4801	4681
94,050	94,100	4504	3873	4504	4384	97,050	97,100	4654	4104	4654	4534	100,050	100,100	4804	4558	4804	4684
94,100	94,150	4506	3876	4506	4386	97,100	97,150	4656	4107	4656	4536	100,100	100,150	4806	4560	4806	4686
94,150	94,200	4509	3878	4509	4389	97,150	97,200	4659	4110	4659	4539	100,150	100,200	4809	4563	4809	4689
94,200	94,250	4511	3880	4511	4391	97,200	97,250	4661	4113	4661	4541	100,200	100,250	4811	4565	4811	4691
94,250	94,300	4514	3882	4514	4394	97,250	97,300	4664	4116	4664	4544	100,250	100,300	4814	4568	4814	4694
94,300	94,350	4516	3885	4516	4396	97,300	97,350	4666	4119	4666	4546	100,300	100,350	4816	4570	4816	4696
94,350	94,400	4519	3887	4519	4399	97,350	97,400	4669	4122	4669	4549	100,350	100,400	4819	4573	4819	4699
94,400	94,450	4521	3889	4521	4401	97,400	97,450	4671	4125	4671	4551	100,400	100,450	4821	4575	4821	4701
94,450	94,500	4524	3891	4524	4404	97,450	97,500	4674	4128	4674	4554	100,450	100,500	4824	4578	4824	4704
94,500	94,550	4526	3894	4526	4406	97,500	97,550	4676	4131	4676	4556	100,500	100,550	4826	4580	4826	4706
94,550	94,600	4529	3896	4529	4409	97,550	97,600	4679	4134	4679	4559	100,550	100,600	4829	4583	4829	4709
94,600	94,650	4531	3898	4531	4411	97,600	97,650	4681	4137	4681	4561	100,600	100,650	4831	4585	4831	4711
94,650	94,700	4534	3900	4534	4414	97,650	97,700	4684	4140	4684	4564	100,650	100,700	4834	4588	4834	4714
94,700	94,750	4536	3903	4536	4416	97,700	97,750	4686	4143	4686	4566	100,700	100,750	4836	4590	4836	4716
94,750	94,800	4539	3905	4539	4419	97,750	97,800	4689	4146	4689	4569	100,750	100,800	4839	4593	4839	4719
94,800	94,850	4541	3907	4541	4421	97,800	97,850	4691	4149	4691	4571	100,800	100,850	4841	4595	4841	4721
94,850	94,900	4544	3909	4544	4424	97,850	97,900	4694	4152	4694	4574	100,850	100,900	4844	4598	4844	4724
94,900	94,950	4546	3912	4546	4426	97,900	97,950	4696	4155	4696	4576	100,900	100,950	4846	4600	4846	4726
94,950	95,000	4549	3914	4549	4429	97,950	98,000	4699	4158	4699	4579	100,950	101,000	4849	4603	4849	4729
\$95,000						\$98,000						\$101,000					
95,000	95,050	4551	3916	4551	4431	98,000	98,050	4701	4161	4701	4581	101,000	101,050	4851	4605	4851	4731
95,050	95,100	4554	3918	4554	4434	98,050	98,100	4704	4164	4704	4584	101,050	101,100	4854	4608	4854	4734
95,100	95,150	4556	3921	4556	4436	98,100	98,150	4706	4167	4706	4586	101,100	101,150	4856	4610	4856	4736
95,150	95,200	4559	3923	4559	4439	98,150	98,200	4709	4170	4709	4589	101,150	101,200	4859	4613	4859	4739
95,200	95,250	4561	3925	4561	4441	98,200	98,250	4711	4173	4711	4591	101,200	101,250	4861	4615	4861	4741
95,250	95,300	4564	3927	4564	4444	98,250	98,300	4714	4176	4714	4594	101,250	101,300	4864	4618	4864	4744
95,300	95,350	4566	3930	4566	4446	98,300	98,350	4716	4179	4716	4596	101,300	101,350	4866	4620	4866	4746
95,350	95,400	4569	3932	4569	4449	98,350	98,400	4719	4182	4719	4599	101,350	101,400	4869	4623	4869	4749
95,400	95,450	4571	3934	4571	4451	98,400	98,450	4721	4185	4721	4601	101,400	101,450	4871	4625	4871	4751
95,450	95,500	4574	3936	4574	4454	98,450	98,500	4724	4188	4724	4604	101,450	101,500	4874	4628	4874	4754
95,500	95,550	4576	3939	4576	4456	98,500	98,550	4726	4191	4726	4606	101,500	101,550	4876	4630	4876	4756
95,550	95,600	4579	3941	4579	4459	98,550	98,600	4729	4194	4729	4609	101,550	101,600	4879	4633	4879	4759
95,600	95,650	4581	3943	4581	4461	98,600	98,650	4731	4197	4731	4611	101,600	101,650	4881	4635	4881	4761
95,650	95,700	4584	3945	4584	4464	98,650	98,700	4734	4200	4734	4614	101,650	101,700	4884	4638	4884	4764
95,700	95,750	4586	3948	4586	4466	98,700	98,750	4736	4203	4736	4616	101,700	101,750	4886	4640	4886	4766
95,750	95,800	4589	3950	4589	4469	98,750	98,800	4739	4206	4739	4619	101,750	101,800	4889	4643	4889	4769
95,800	95,850	4591	3952	4591	4471	98,800	98,850	4741	4209	4741	4621	101,800	101,850	4891	4645	4891	4771
95,850	95,900	4594	3954	4594	4474	98,850	98,900	4744	4212	4744	4624	101,850	101,900	4894	4648	4894	4774
95,900	95,950	4596	3957	4596	4476	98,900	98,950	4746	4215	4746	4626	101,900	101,950	4896	4650	4896	4776
95,950	96,000	4599	3959	4599	4479	98,950	99,000	4749	4218	4749	4629	101,950	102,000	4899	4653	4899	4779

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

\$102,000 + Use Tax Calculation Schedule

Table A - Exemptions for 2008 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			Filing Jointly or Qualifying Widow(er)			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	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1,000	\$59,000	\$60,000	\$12,000	\$35,000 and up	\$ 0	\$49,000	\$50,000	\$ 7,000	
\$38,000	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 2008 Taxable Year

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

<p>Single or Filing Separately</p> <p>If the amount on Line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to \$10,0003%</p> <p>More than \$10,000.....\$300 plus 5% of the excess over \$10,000</p>	<p>Example: If the amount on Line 3 is \$13,000, enter \$450 on Line 4.</p> <p>\$13,000 - \$10,000 = \$3,000</p> <p>\$3,000 x .05 = \$150</p> <p>\$150 + \$300 = \$450</p>
<p>Head of Household</p> <p>If the amount on Line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to \$16,0003%</p> <p>More than \$16,000\$480 plus 5% of the excess over \$16,000</p>	<p>Example: If the amount on Line 3 is \$20,000, enter \$680 on Line 4.</p> <p>\$20,000 - \$16,000 = \$4,000</p> <p>\$4,000 x .05 = \$200</p> <p>\$200 + \$480 = \$680</p>
<p>Filing Jointly or Qualifying Widow(er)</p> <p>If the amount on Line 3 of the Tax Calculation Schedule is:</p> <p>Less than or equal to \$20,0003%</p> <p>More than \$20,000.....\$600 plus 5% of the excess over \$20,000</p>	<p>Example: If the amount on Line 3 is \$22,500, enter \$725 on Line 4.</p> <p>\$22,500 - \$20,000 = \$2,500</p> <p>\$2,500 x .05 = \$125</p> <p>\$125 + \$600 = \$725</p>

Table C - Personal Tax Credits for 2008 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			Filing Jointly or Qualified Widow(er)			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	
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Tax Calculation Schedule

1. Enter Connecticut AGI from Form CT-1040NR/PY , Line 7. *	1		00
2. Enter Personal Exemption from <i>Table A, Exemptions</i> .	2		00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3		00
4. Connecticut Income Tax: See <i>Table B, Connecticut Income Tax</i> .	4		00
5. Enter Decimal Amount from <i>Table C, Personal Tax Credits</i> . If zero, enter "0."	5	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6		00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040NR/PY , Line 8.	7		00

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

	<p>Need help completing this schedule? Visit the DRS website at www.ct.gov/taxforms and have your income tax instantly calculated for you.</p>	
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Connecticut Taxpayer Assistance

Taxpayer Service Center

Connecticut tax filers can file most tax returns, extensions, and estimates, at no charge over the Internet using the **Taxpayer Service Center (TSC)**. Also visit the **TSC** to pay amounts due and review or modify your Connecticut tax account information online.

For more information about the **TSC**, visit the DRS website at www.ct.gov/DRS or see **TSC** on Page 3 of this book.



	Tax Information	Forms and Publications
Telephone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) and select Option 6 during business hours to speak with a representative.	1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney St Ste 2 Hartford CT 06106-5032	Department of Revenue Services Forms Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032

Walk-in Offices

Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at ALL DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m.

Bridgeport
10 Middle St.
203-336-7890

Norwich
2 Cliff St.
860-425-4123

Hamden
3074 Whitney Ave.
Building #2
203-287-8243

Waterbury
55 West Main St.
Suite 100
203-805-6789

Hartford
25 Sigourney St.
860-297-5962

All calls are answered at our Customer Service Center in Hartford, not at the local office. Call CONN-TAX (see Page 2) for directions to DRS offices. If you require special accommodations, please advise the DRS representative.

Federal Tax Information

For questions about **federal taxes**, visit www.irs.gov or call the Internal Revenue Service (IRS) at 1-800-829-1040.

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

Statewide Services

Visit the ConneCT website at www.ct.gov for information on statewide services and programs.

Department of Revenue Services
25 Sigourney St Ste 2
Hartford CT 06106-5032