## **Table A - Exemptions for 2010 Taxable Year**

Use the 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/Qualifying Widow(er)			Filing Separately			Head of Household		
Connecticut AGI			Connecticut AGI			Connecticut AGI			Connecticut AGI		
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption
	or			or			or	-		or	
	Equal To			Equal To			Equal To			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	1			\$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	1					
			\$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 2010 Taxable Year

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

Single or Filing Separately  If the amount on Line 3 of the Tax Calculation Schedule is:  Less than or equal to \$10,0003%  More than \$10,000, but less than or equal to \$500,000\$300 plus 5% of the excess over \$10,000  More than \$500,000\$24,800 plus 6.5% of the excess over \$500,000	Examples: Line 3 is \$13,000; Line 4 is \$450. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$300 + \$150 = \$450 Line 3 is \$525,000; Line 4 is \$26,425. \$525,000 - \$500,000 = \$25,000 \$25,000 x .065 = \$1,625 \$24,800 + \$1,625 = \$26,425
Head of Household  If the amount on Line 3 of the Tax Calculation Schedule is:  Less than or equal to \$16,0003%  More than \$16,000, but less than or equal to \$800,000\$480 plus 5% of the excess over \$16,000  More than \$800,000\$39,680 plus 6.5% of the excess over \$800,000	Examples: Line 3 is \$20,000; Line 4 is \$680. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$480 + \$200 = \$680 Line 3 is \$825,000; Line 4 is \$41,305. \$825,000 - \$800,000 = \$25,000 \$25,000 x .065 = \$1,625 \$39,680 + \$1,625 = \$41,305
Filing Jointly/Qualifying Widow(er)  If the amount on Line 3 of the Tax Calculation Schedule is:  Less than or equal to \$20,0003%  More than \$20,000, less than or equal to \$1,000,000\$600 plus 5% of the excess over \$20,000  More than \$1,000,000\$49,600 plus 6.5% of the excess over \$1,000,000	Examples: Line 3 is \$22,500; Line 4 is \$725. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$600 + \$125 = \$725 Line 3 is \$1,100,000; Line 4 is \$56,100. \$1,100,000 - \$1,000,000 = \$100,000 \$100,000 x .065 = \$6,500 \$49,600 + \$6,500 = \$56,100

## Table C - Personal Tax Credits for 2010 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 Qualifying Widow(er)			Filing Separately			Head of Household		
Connecticut AGI		Connecticut AGI			Connecticut AGI			Connecticut AGI			
More Than	Less Than	Decimal	More Than	Less Than	Decimal	More Than	Less Than	Decimal	More Than	Less Than	Decimal
	or Equal To	Amount		or Equal To	Amount		or Equal To	Amount		or Equal To	Amount
\$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**

<ol> <li>Enter Connecticut AGI from Form CT-1040, Line 5, or Form CT-1040NR/PY, Line 7.         Form CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut adjusted gross income.</li> </ol>	1	00
2. Enter Personal Exemption from Table A, Exemptions.	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 Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040, Line 6, or Form CT-1040NR/PY, Line 8.	7	00