(Rev. 12/11)

Form CT-1040X

Amended Connecticut Income Tax Return for Individuals

For the y	year Ja	anua	ary 1 - December 31, 2011, or other taxable year	ginning	J	, 2011	, I	 ending 		,	·
	Your	first	name and middle initial Last name			Check if]	Social Security N	lumb	per (SSN)	
ink.	► Minim		um anguada first name and middle initial last name			deceased		:			
ype		tret	urn, spouse's first name and middle initial Last name		►	Check if deceased		Spouse's Social	Secu	urity Number	
or t r bla	Mailir	ng a	ddress (number and street), apartment number, PO Box							· •	
Print or type in blue or black ink.								Your telephone n	numb	er	
P blu	City, t	owr	n, or post office State	Z	IP code			()			
i	City c	or to	wn of residence if different from above ZIP code					DRS use only			
								_		- 20	
			original return:							ending your retur	
			□ Single ► □ Head of household ► □ Qualifying wid							anges to your inco amended federal o	
Filir	na		□ Filing jointly for federal and CT ►□ Filing jointly for federal and CT ►□ Filing separately for federal and CT ►□ Filing separate					,		deral or other state	
Stat					CTONY			elow. See instruc		0	
			n this return: ☐ Single ► ☐ Head of household ► ☐ Qualifying wid	low(or)				or state changes		Date: ► /	1
			□ Filing jointly for federal and CT							dit or other state's er state's amended	
			□ Filing separately for federal and CT ►□ Filing separat					, ,		the final determina	,
	Check	if f	ling Form CT-1040CRC, Claim of Right Credit		A. Origin	al amount or a		Net change incre		C. Correct amount	
1		if f	ling Form CT-8379, Nonobligated Spouse Claim			ously adjusted		or (decrease)			
		1.	Federal adjusted gross income from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4	1							00
		2	Additions, if any: See instructions.	2							00
Inco	me		Add Line 1 and Line 2.	3						·	00
		4.	Subtractions, if any: See instructions.	4						•	00
			Connecticut adjusted gross income: Subtract Line 4 from Line								
Re	sident		o to Line 10; Nonresidents and part-year residents go to Line	6.			_				00
Nonresi	idante	6.	Enter your income from Connecticut sources from Schedule CT-SI. If less than or equal to zero, enter "0."	6							00
and		7.	Enter the greater of Line 5 or Line 6. If zero, go to Line 10								
Part-Y			and enter "0."	7			_				00
Reside Onl			Income tax from Tax Calculation Schedule: See instructions. Divide Line 6 by Line 5. If Line 6 is equal to or greater than	8				mmm	77		00
	·y	9.	Line 5, enter 1.0000.	9	•					▶ .	
		10.	Income tax: See instructions.	10						•	00
		11.	Credit for income taxes paid to qualifying jurisdictions: See instructions. Residents and part-year residents only	11							00
		12	Subtract Line 11 from Line 10.	12							00
			Connecticut alternative minimum tax from Form CT-6251	13						►	00
То	~		Add Line 12 and Line 13.	14						•	00
Ta	*	15.	Credit for property tax paid on your primary residence or								
			motor vehicle, or both: Residents only , see instructions.	15			_				00
		16.	Subtract Line 15 from Line 14. If less than or equal to zero, enter "0."	16							00
		17.	Total allowable credits from Schedule CT-IT Credit, Part I, Line 1	I 17						•	00
		18.	Connecticut income tax: Subtract Line 17 from Line 16.	18						•	00
		19.	Individual use tax: See instructions.	19						>	00
			Total tax: Add Line 18 and Line 19.	20						►	00
			Connecticut tax withheld: Enter amount from Line 70.	21			_				00
		22.	All 2011 estimated Connecticut income tax payments (including ar overpayments applied from a prior year) and extension payments								00
Paym	ents	22a	. CT earned income tax credit: From Schedule CT-EITC, Line 16.	22a						►	00
ayın	5113	23.	Amounts paid with original return, plus additional tax paid								
		24	after it was filed: Do not include penalty and interest.	23			_				00
			Total payments: Add Lines 21, 22, 22a and 23. Overpayment, if any, as shown on original return or as previously	24 adiust	ed.				25		00
			Subtract Line 25 from Line 24.	Jugust					26		00
Refu			If Line 26 is greater than Line 20, Column C, enter the amount over	baid. Th	e refund n	nay be issued l	oy de	bit card or check.	27	►	00
Amo			If Line 20, Column C, is greater than Line 26 enter the amount of				-		28		00
You		29.	Interest: Multiply Line 28 by number of months or fraction of a mo	onth, th	en by 1%	(.01).			29		00
		30.	Amount you owe with this return: Add Line 28 and Line 29.		Ar	nount you owe	30		00		

See mailing instructions on reverse. Taxpayers must sign declaration on reverse.

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

Schedule	e 1	Modifications to Federal Adjusted Gross Income Enter all amounts as positive numbers	s.		
	31.	Interest on state and local government obligations other than Connecticut		31	00
	32.	Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations other than Connecticut		32	00
Additions	33.	Reserved for future use.		33	
to Federal Adjusted	34.	Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income		34	00
Gross	35.	Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero.		35	00
Income	36.	Loss on sale of Connecticut state and local government bonds		36	00
	37.	Domestic production activity deduction from federal form 1040, Line 35		37	00
	38.	Other - specify		38	00
	39.	Total additions: Add Lines 31 through 38. Enter here and on Line 2, Column C, on the front of this form.		39	00
	40.	Interest on U.S. government obligations		40	00
	41.	Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations		41	00
	42.	Social Security benefit adjustment from Social Security Benefit Adjustment Worksheet		42	00
Subtractions	43.	Refunds of state and local income taxes		43	00
From Federal	44.	Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities		44	00
Adjusted	45.	50% of military retirement pay		45	00
Gross	46.	Beneficiary's share of Connecticut fiduciary adjustment: Enter only if less than zero.		46	00
Income	47.	Gain on sale of Connecticut state and local government bonds		47	00
	48.	Contributions to a Connecticut Higher Education Trust (CHET) account			
		Enter CHET account number: Do not add spaces or dashes.		48	00
	49.	Other - specify: Do not include out-of-state income.		49	00
	50.	Total subtractions: Add Lines 40 through 49. Enter here and on Line 4, Column C.		50	00

Schedule 2 Credit for Income Taxes Paid to Qualifying Jurisdictions - Residents and Part-Year Residents Only See instructions for Form CT-1040 or Form CT-1040NR/PY.

	51.	Modified Connecticut Adjusted Gross Income				5	1				00		
		For each action or the following			Co	lun	nn A				Colun	nn B	
You must		For each column, enter the following:			Name			C	ode	Name			Code
attach a copy	52.	Enter qualifying jurisdiction's name and two-letter code.		52				•					
of your return filed with the	53.	Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return from <i>Schedule 2 Worksheet</i> .		53				(00				00
qualifying	54.	Divide Line 53 by Line 51. May not exceed 1.0000.		54	•						•		
jurisdiction(s) or your	55.	Income tax liability: Subtract Line 15, Column C, from Line 10, Column C.		55				(00				00
credit will be	56.	Multiply Line 54 by Line 55.		56				(00				00
disallowed.	57.	Income tax paid to a qualifying jurisdiction.		57				(00				00
	58.	Enter the lesser of Line 56 or Line 57.		58				(00				00
	59.	Total credit: Add Line 58, all columns. Enter here and on Line 11, Column C.							59				00
payment, wr	ite yo	payable to Commissioner of Revenue Services. To ensure proper pos our Social Security Number(s) (SSN) (optional) and " 2011 Form CT-1040 tment of Revenue Services (DRS) may submit your check to your bank ele	X" (on ýo	our	0:	PC	Bo	x 29	nt of Re 78 T 06104		Servi	ces

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

Sign	Your signature	Date	Spouse's signature (if joint return)	Date
here.				
Keep a	Paid preparer's signature	Date	Telephone number	Preparer's SSN or PTIN
copy for				
your				
records.	Firm's name, address, and ZIP code			Federal Employer Identification Number

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

Qualifying Property	Primary Residence		Auto 1			Auto 2 (filing jointly or qualifying widow(er) only)	
Name of Connecticut Tax Town or District							
Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model.							
Date(s) Paid	/_/ 2011		/ / 2011			/ / 2011	
	// 2011		/_ 2011			/_/ 2011	
Amount Paid	▶ 60.	00	▶ 61.	00	▶ 62) 	00
63. Total property tax paid: Add Lines	60, 61, and 62.				63.		00
64. Maximum property tax credit allow	ed.				64.	300	00
65. Enter the lesser of Line 63 or Line	64.				65.		00
66. Enter the decimal amount for your If zero, enter the amount from Line	0	from	the 2011 Property Tax Credit Tab	ole.	66.		
67. Multiply Line 65 by Line 66.					67.		00
68. Subtract Line 67 from Line 65. En Attach Schedule 3 to your return o		C.			68.		00

Schedule 4 - Individual Use Tax - Do you owe use tax? Complete the Connecticut Individual Use Tax Worksheet on Page 32 of the Form CT-1040 instruction booklet, or page 38 of the Form CT-1040NR/PY instruction booklet, to calculate your use tax liability.

69a. ⁻	Total use t	tax due at	1%: From	Connecticut Individual	Use Tax	Worksheet,	Section A, Column 7	
-------------------	-------------	------------	----------	------------------------	---------	------------	---------------------	--

- 69b. Total use tax due at 6.35%: From Connecticut Individual Use Tax Worksheet, Section B, Column 7
- 69c. Total use tax due at 7%: From Connecticut Individual Use Tax Worksheet, Section C, Column 7
- 69d. Total use tax due at 6%: From Connecticut Individual Use Tax Worksheet, Section D, Column 7
- 69. Individual use tax: Add Lines 69a through 69d. If no use tax is due, enter "0." Enter here and on Line 19, Column C.

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

Column A: Employer Federal ID Number	Column B: CT Wages, Tips, etc.	Check if from Schedule CT K-1 Column C: CT Income Tax Withheld
▶70a.		
▶70b.		
▶ 70c.		
▶70d.		
▶70e.		
▶ 70f.		
▶70g.		
 70h. Enter additional Connecticut withholding from S 70. Total Connecticut income tax withheld: Enter 		≥ 3. ► □ □ □ □ □ 00 □ □ □ □ □ □ 00

69a.		7			00
69b.		,			00
69c.		7			00
69d.		7		•	00
69.		7			00

Form CT-1040X

Instructions for Amended Connecticut Income Tax Return

Purpose: Use this form to amend a previously-filed 2011 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**.

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

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date.

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

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

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.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
2.	You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
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).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
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).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination on a timely-amended return with a qualifying jurisdiction and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
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.	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.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File **Form CT-1040CRC**, *Claim of Right Credit*, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in IRC §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See **Policy Statement 2001(14)**, *Claims for Refund Made by Financially Disabled Individuals*.

Completing Form CT-1040X

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

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

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

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

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

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

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

Step 7: Explain each change in the space provided on Page 2 of Form CT-1040X.

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

Form CT-1040X Instructions

Filing Status

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

See Spouses With Different Residency Status in the instructions for Form CT-1040 or Form CT-1040NR/PY.

Line 2 and Line 4: Enter the amount from *Schedule 1*, Line 39, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

Lines 6 through 9: Nonresidents and Part-Year Residents Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources. Part-Year Residents: Also attach a copy of your corrected Schedule CT-1040AW, Part-Year Resident Income Allocation.

Line 8: Calculate the tax on the amount you entered on Line 7, Column C, using the *2011 Tax Calculation Schedule* on Pages 6 and 7. Enter the result on Line 8, Column C.

Line 10: Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the 2011 Tax Calculation Schedule on Pages 6 and 7. Enter the result in Column C.

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

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

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

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

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

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

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

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

Line 22a: Connecticut Earned Income Tax Credit: Complete Schedule CT-EITC, *Connecticut Earned Income Tax Credit*, to calculate your earned income tax credit. Enter the amount from Schedule CT-EITC, Line 16. You must attach a copy of your schedule or the credit will be disallowed.

Interest

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

Schedules 1 Through 4

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

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

Tax Calculation Schedule

1. Enter Connecticut adjusted gross income (AGI) from Form CT-1040X, Line 5, Column C. Nonresidents and part-year residents:		
Enter income from Form CT-1040X, Line 7, Column C.	1.	00
2. Enter the exemption from Table A, Exemptions. If zero, enter "0."	2.	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3.	00
4. Tax Calculation: See Table B, Tax Calculation.	4.	00
5. Enter the amount from Table C, 3% Phase-Out Add-Back. If zero, enter "0."	5.	00
6. Enter the amount from Table D, Tax Recapture. If zero, enter "0."	6.	00
7. Connecticut Income Tax: Add Lines 4, 5, and 6.	7.	00
8. Enter the decimal amount from Table E, Personal Tax Credits. If zero, enter "0."	8.	•
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9.	00
 Connecticut Income Tax: Subtract Line 9 from Line 7. Enter here and on Form CT-1040X, Line 10, Column C. Nonresidents and part-year residents: Enter here and on Form CT-1040X, Line 8, Column C. 	10.	00

Table A - Exemptions for 2011 Taxable Year

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

		Single			ling Jointly Ilified Widov		Fili	ng Separa	tely	Head	d of House	hold
C	Connect	icut AGI		Connec	ticut AGI		Connect	ticut AGI		Connect	ticut AGI	
More	e Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption
\$	0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26	5,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27	7,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28	3,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29	9,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30	0,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31	1,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32	2,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33	3,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34	4,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35	5,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36	5,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
	7,000	\$38,000	\$ 1, 000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$0	\$49,000	\$50,000	\$ 7,000
\$38	3,000	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 - Tax Calculation for 2011 Taxable Year

Use the filing status shown on the front of your return. This is the initial tax calculation of your tax liability. It does not include the personal tax credits, 3% phase-out add-back, or tax recapture.

Single of Filing Separately If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000 More than \$10,000, but less than or equal to \$50,000 Single of Filing Separately \$200,000 More than \$10,000, but less than or equal to \$200,000 Single or Filing Separately Examples: Line 3 is \$13,000, Line 4 is \$450 Single or \$10,000 \$250,000 \$3,000 x, 50 \$14,300 plus 6.5% of the excess over \$250,000 \$13,000 - \$10,000 \$3,000 \$3,000 x, 50 \$14,300 plus 6.5% of the excess over \$225,000 \$13,000 - \$10,000 \$3,000 \$3,000 x, 51 \$14,300 plus 5.7% of the excess over \$220,000 \$13,000 - \$10,000 \$3,000 \$3,000 x, 51 \$14,300 plus 5.7% of the excess over \$20,000 \$10,000 \$20,000 \$20,000 \$225,000,000 \$20,000 \$14,300 plus 5.7% of the excess over \$20,000 More than \$200,000, but less than or equal to \$10,000 \$200,000, but less than or equal to \$400,000 \$22,500 x,000 \$22,500 \$22,500 x,000 \$22,500 \$22,500 x,000 \$22,500	Single or Filing Senerately		
Less than or equal to:\$10,000\$300% More than \$10,000, but less than or equal to\$50,000\$300 plus 5.0% of the excess over \$10,000 More than \$200,000, but less than or equal to\$22,000 plus 5.0% of the excess over \$200,000 More than \$200,000, but less than or equal to\$250,000\$11,050 plus 6.0% of the excess over \$200,000 More than \$200,000, but less than or equal to\$11,050 plus 6.7% of the excess over \$200,000 More than \$200,000, but less than or equal to\$14,300 plus 6.7% of the excess over \$200,000 \$11,000 plus 6.7% of the excess over \$200,000 \$13,000 - \$10,000 = \$3,000 \$3,000 x.05 = \$150 \$275,000 - \$250,000 = \$2275,000 = \$2275,000 \$225,000 - \$250,000 = \$2275,000 x.067 = \$18,425 \$14,300 + \$18,425 = \$32,725 Filing Jointly/Qualifying Widow(er) If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to	Single or Filing Separately	v Coloulation Sch	
More than \$10,000, but less than or equal to			
More than \$50,000, but less than or equal to \$100,000 \$2,300 plus 5.5% of the excess over \$200,000 More than \$100,000, but less than or equal to \$250,000 \$11,050 plus 6.5% of the excess over \$200,000 More than \$250,000 Single or Filing Separately Examples: Line 3 is \$13,000, Line 4 is \$450 Line 3 is \$13,000, Line 4 is \$450 Line 3 is \$13,000, so the sis \$200,000 \$525,000 \$525,000 \$525,000 \$527,000 \$527,500 \$3,000 + \$150 = \$150 \$275,000 x.067 = \$18,425 \$14,300 + \$18,425 = \$18,425 Filing Jointly/Qualifying Widow(er) If the amount on line 3 of the Tax Calculation Schedule is: \$200,000 \$4600 plus 5.5% of the excess over \$20,000 More than \$200,000, but less than or equal to \$200,000 \$4600 plus 5.5% of the excess over \$20,000 More than \$20,000, but less than or equal to \$200,000 \$4600 plus 5.5% of the excess over \$20,000 More than \$20,000, but less than or equal to \$200,000 \$4600 plus 5.5% of the excess over \$20,000 More than \$20,000, but less than or equal to \$500,000 \$22,100 plus 6.5% of the excess over \$400,000 S22,500 + \$20,000 \$22,500 \$22,500 + \$20,000 \$22,100 plus 6.5% of the excess over \$400,000	-		
More than \$100,000, but less than or equal to \$200,000 \$5,050 plus 6.0% of the excess over \$200,000 More than \$200,000, but less than or equal to \$250,000 \$14,300 plus 6.7% of the excess over \$200,000 Single or Filing Separately Examples: Line 3 is \$13,000, Line 4 is \$450 Line 3 is \$525,000, Line 4 is \$32,725 \$13,000 - \$10,000 = \$150 \$255,000 - \$250,000 = \$275,000 \$3,000 X, 05 = \$150 \$275,000 x,067 = \$18,425 \$300 + \$150 = \$450 \$14,300 + \$18,425 = \$32,725 Filing Jointly/Qualifying Widow(er) If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000 More than \$200,000, but less than or equal to \$200,000 \$4,600 plus 5.5% of the excess over \$200,000 More than \$200,000, but less than or equal to \$200,000 \$24,600 plus 6.7% of the excess over \$200,000 More than \$200,000, but less than or equal to \$400,000 \$21,100 plus 6.5% of the excess over \$200,000 S22,500 + \$20,000 \$22,500 \$24,000 plus 6.7% of the excess over \$400,000 More than \$200,000 \$25,500 \$21,100 plus 6.5% of the excess over \$400,000 S22,500 + \$20,000 \$22,500 \$22,000 <t< th=""><th>-</th><th></th><th></th></t<>	-		
More than \$200,000, but less than or equal to \$250,000 \$11,050 plus 6.5% of the excess over \$200,000 More than \$250,000 \$14,300 plus 6.7% of the excess over \$250,000 Single or Filing Separately Examples: Line 3 is \$13,000, Line 4 is \$450 Line 3 is \$13,000, 210,000 = \$3,000 \$252,500 + \$250,000 = \$275,000 \$3,000 × .05 = \$150 \$275,000 × .067 = \$18,425 \$300 + \$150 = \$450 Filing Jointly/Qualifying Widow(er) If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000 \$200,000, but less than or equal to \$200,000 \$200,000, but less than or equal to \$200,000 \$200,000, but less than or equal to \$200,000 \$22,500 , \$20,000 \$22,500 \$22,500 , \$20,000 \$22,500 \$22,500 , \$22,500 , \$22,500 \$22,500 \$22,500 , \$20,000 \$22,500 \$22,500 , \$20,000 \$22,500 \$22,500 , \$20,000 \$22,500 \$22,500 , \$20,000 \$22,500 \$22,500 , \$20,000 \$22,500 \$22,500 , \$20,000	-		-
Single or Filing Separately Examples: Line 3 is \$13,000, Line 4 is \$450 Line 3 is \$255,000, Line 4 is \$32,725 \$13,000 \times 10,000 = \$3,000 \$3,000 \times 0.5 = \$150 \$275,000 \times .067 = \$18,425 \$300 \times \$150 = \$450 Filing Jointly/Qualifying Widow(er) If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000 \$4,600 plus 5.5% of the excess over \$20,000 More than \$200,000, but less than or equal to \$20,000 \$22,100 plus 6.5% of the excess over \$200,000 More than \$200,000, but less than or equal to \$20,000 \$22,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$20,000, but less than or equal to \$500,000 \$22,500 v.20,000 \$22,500 v.22,000, Line 4 is \$68,800 \$22,500 v.20,000 \$11,100,000 v.5500,000 \$22,500 v.20,000 \$125 \$600 v.1125 \$125 \$26,000 plus 5.5% of the excess over \$16,000 \$22,500 v.20,000 \$1,100,000 v.5500,000 \$22,500 v.20,000 \$22,500 \$25,500 \$16			-
Line 3 is \$13,000, Line 4 is \$450 $$13,000 \times 10,000 = $3,000$ $$3,000 \times .05 = 150 $$525,000 \times .067 = $18,425$ \$14,300 + \$18,425 = \$32,725 Filing Jointly/Qualifying Widow(er) If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: $$20,000 \dots 600 plus 5.0% of the excess over \$20,000 More than \$200,000, but less than or equal to $$20,000 \dots 600 plus 5.5% of the excess over \$20,000 More than \$200,000, but less than or equal to $$200,000 \dots 600 plus 5.5% of the excess over \$20,000 More than \$200,000, but less than or equal to $$200,000 \dots $22,100$ plus 6.5% of the excess over \$400,000 More than \$200,000, but less than or equal to $$220,000 \dots $22,100$ plus 5.5% of the excess over \$400,000 More than \$200,000 but less than or equal to $$220,000 \dots $22,100$ plus 5.5% of the excess over \$400,000 More than \$200,000 but less than or equal to $$220,000 \dots $22,500 \text{ plus 5.5\% of the excess over $400,000}$ $$22,500 \times .05 = 125 $$22,500 \times .05 = 125 $$600,000 \times .067 = $40,200 \text{ plus 5.0\% of the excess over $400,000}$ $$22,500 \times .05 = 125 \$28,600 + \$40,200 = \$68,600 Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to $$16,000 \dots $400,000 \dots $400,000 \text{ plus 5.5\% of the excess over $16,000}$ More than \$16,000, but less than or equal to $$30,000 \dots $400,000 \dots $400,00$	More than \$250,000		\$14,300 plus 6.7% of the excess over \$250,000
		Single or Filing Se	eparately Examples:
	Line 3 is \$13,000, Line 4 is	\$450	Line 3 is \$525,000, Line 4 is \$32,725
\$300 + \$150 = \$14,300 + \$18,425 = \$32,725 Filing Jointly/Qualifying Widow(er) If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$20,000 3.00% More than \$20,000, but less than or equal to \$20,000 \$600 plus 5.5% of the excess over \$20,000 More than \$200,000, but less than or equal to \$20,000 \$4,600 plus 5.5% of the excess over \$20,000 More than \$200,000, but less than or equal to \$20,000 \$4,600 plus 5.5% of the excess over \$400,000 More than \$200,000, but less than or equal to \$500,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$200,000 \$22,500 line 4 is \$725 Line 3 is \$1,100,000, line 4 is \$68,800 \$22,500 - \$20,000 = \$2,500 \$1,100,000 x 0.57 = \$40,200 \$2,500 x .05 = \$125 Line 3 is \$1,100,000 x 0.57 = \$40,200 \$2,500 x .05 = \$125 \$28,600 + \$40,200 = \$68,800 #Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to \$40,000 \$480,000 \$480,000 \$480,000 \$480,000 \$480,000 \$460,0			
Filing Jointly/Qualifying Widow(er) If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$ 20,000 \$ 3.00% More than \$200,000, but less than or equal to: \$ 200,000 \$ 4600 plus 5.0% of the excess over \$20,000 More than \$200,000, but less than or equal to: \$ 400,000 \$ 4600 plus 5.5% of the excess over \$200,000 More than \$200,000, but less than or equal to: \$ 400,000 \$ 22,100 plus 6.5% of the excess over \$400,000 More than \$200,000, but less than or equal to: \$ 500,000 \$ 22,100 plus 6.5% of the excess over \$ 500,000 Widow(er) Examples: Line 3 is \$22,500 . \$ 20,000 = \$ 2,500 \$ \$ 22,500 . \$ 20,000 = \$ 2,500 \$ \$ 22,500 . \$ 20,000 = \$ 2,500 \$ \$ 22,500 . \$ 20,000 = \$ 2,500 \$ \$ 22,500 . \$ 20,000 = \$ 2,500 \$ \$ 22,500 . \$ 20,000 = \$ 2,500 \$ \$ 22,500 . \$ 20,000 = \$ 2,500 \$ \$ 22,500 . \$ 20,000 = \$ 2,500 \$ \$ 22,500 . \$ 20,000 = \$ 125 \$ \$ \$ 600,000 x . 067 = \$ 40,200 \$ \$ 28,600 + \$ 40,200 = \$ 68,800 More than \$ 16,000 Mo	•		
If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$ 20,000 3.00% More than \$20,000, but less than or equal to \$20,000 \$600 plus 5.0% of the excess over \$20,000 More than \$100,000, but less than or equal to \$200,000 \$4,600 plus 5.5% of the excess over \$200,000 More than \$400,000, but less than or equal to \$500,000 \$101,000 plus 6.0% of the excess over \$400,000 More than \$500,000 \$522,100 plus 6.5% of the excess over \$400,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$200,000, but less than or equal to \$500,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$20,000, but less than or equal to \$500,000 \$22,100 plus 6.5% of the excess over \$400,000 \$22,500 + \$20,000 \$ \$22,500 \$1,100,000, Line 4 is \$68,800 \$22,500 + \$20,000 \$ \$22,500 \$1,100,000, Line 4 is \$68,800 \$22,500 + \$20,000 \$ \$22,500 \$1,100,000, Line 4 is \$68,800 \$22,500 + \$125 \$ \$125 \$28,600 + \$40,200 \$668,800 Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$16,000 \$480 plus 5.0% of the excess over \$16,000 More than \$16,000, but l	\$300 + \$150	= \$450	\$14,300 + \$18,425 = \$32,725
If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$ 20,000 3.00% More than \$20,000, but less than or equal to \$20,000 \$600 plus 5.0% of the excess over \$20,000 More than \$100,000, but less than or equal to \$200,000 \$4,600 plus 5.5% of the excess over \$200,000 More than \$400,000, but less than or equal to \$500,000 \$22,100 plus 6.0% of the excess over \$400,000 More than \$500,000 \$22,500,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$500,000 \$22,500,000 \$22,500 Filing Jointly/Qualifying Widow(er) Examples: Line 3 is \$22,500, Line 4 is \$725 Line 3 is \$1,100,000, Line 4 is \$68,800 \$22,500 * \$20,000 \$2,500 \$1,100,000 & \$500,000 \$600,000 & \$600,000	Filing Jointly/Qualifying Wi	dow(or)	
Less than or equal to: \$ 20,000 3.00% More than \$20,000, but less than or equal to \$100,000 \$600 plus 5.0% of the excess over \$100,000 More than \$100,000, but less than or equal to \$200,000 \$4600 plus 5.5% of the excess over \$200,000 More than \$200,000, but less than or equal to \$400,000 \$100 plus 6.0% of the excess over \$200,000 More than \$400,000, but less than or equal to \$500,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$500,000 \$22,500, line 4 is \$725 Line 3 is \$1,100,000, line 4 is \$68,800 \$22,500 * \$20,000 \$2,500 \$1,100,000 - \$500,000 \$600,000 x.067 \$22,500 * \$20,000 \$2,500 \$1,100,000 - \$500,000 \$600,000 x.067 \$22,500 * \$20,000 \$2,500 \$1,100,000 - \$500,000 \$600,000 x.067 \$22,500 * \$20,000 \$2,500 \$1,100,000 - \$500,000 \$608,800 Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000 \$480 plus 5.0% of the excess over \$16,000 More than \$16,000, but less than or equal to \$16,000 \$480 plus 6.0% of the excess over \$400,000 \$17,680 plus 6.5% of the excess over \$320,000 More than \$20,000, but less than or equal to \$400,000 \$17,680		· · ·	edule is:
More than \$20,000, but less than or equal to \$100,000 \$600 plus 5.0% of the excess over \$20,000 More than \$100,000, but less than or equal to \$200,000 \$4,600 plus 5.5% of the excess over \$200,000 More than \$200,000, but less than or equal to \$400,000 \$10,100 plus 6.0% of the excess over \$200,000 More than \$400,000, but less than or equal to \$500,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$500,000 \$22,100 plus 6.7% of the excess over \$500,000 \$22,100 plus 6.7% of the excess over \$500,000 Filing Jointly/Qualifying Widow(er) Examples: Line 3 is \$22,500, Line 4 is \$725 Line 3 is \$1,100,000, Line 4 is \$68,800 \$22,500 x.05 = \$125 \$600,000 x.067 = \$40,200 \$600 + \$125 = \$725 \$28,600 + \$40,200 \$68,800 Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000 \$3,680 plus 5.5% of the excess over \$16,000 More than \$16,000, but less than or equal to \$320,000 \$3,680 plus 5.5% of the excess over \$16,000 More than \$16,000, but less than or equal to \$320,000 \$3,680 plus 5.5% of the excess over \$160,000 More than \$16,000, but less than or equal to \$320,000			
More than \$200,000, but less than or equal to \$400,000 \$10,100 plus 6.0% of the excess over \$200,000 More than \$400,000, but less than or equal to \$500,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$500,000 \$22,100 plus 6.7% of the excess over \$500,000 \$22,100 plus 6.7% of the excess over \$500,000 Filing Jointly/Qualifying Widow(er) Examples: Line 3 is \$22,500, Line 4 is \$725 Line 3 is \$1,100,000, Line 4 is \$68,800 \$22,500 - \$20,000 \$2,500 \$1,100,000 - \$500,000 \$600,000 \$22,500 - \$20,000 \$2,500 \$1,100,000 - \$500,000 \$40,200 \$22,500 - \$20,000 \$2,500 \$1,00,000 - \$500,000 \$40,200 \$22,500 + \$125 \$2,500 \$28,600 + \$40,200 \$40,200 \$28,600 + \$125 \$725 \$28,600 + \$40,200 \$40,000 Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000 \$3,680 plus 5.0% of the excess over \$16,000 More than \$16,000, but less than or equal to \$320,000 \$3,680 plus 5.5% of the excess over \$400,000 \$3,680 plus 6.5% of the excess over \$22,000 More than \$20,000, but less than or equal to \$400,000 \$17,680 plus 6	·		
More than \$400,000, but less than or equal to \$500,000 \$22,100 plus 6.5% of the excess over \$400,000 More than \$500,000 \$28,600 plus 6.7% of the excess over \$500,000 Filing Jointly/Qualifying Widow(er) Examples: Line 3 is \$22,500, Line 4 is \$725 Line 3 is \$1,100,000, Line 4 is \$68,800 \$22,500 - \$20,000 = \$2,500 \$22,500 x .05 = \$125 \$600 + \$125 = \$725 \$28,600 + \$40,200 = \$668,800 Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$16,000 \$3,680 plus 5.0% of the excess over \$16,000 More than \$16,000, but less than or equal to \$160,000 \$3,680 plus 5.5% of the excess over \$16,000 More than \$160,000, but less than or equal to \$320,000 \$3,680 plus 5.5% of the excess over \$160,000 More than \$160,000, but less than or equal to \$320,000 \$3,680 plus 6.5% of the excess over \$320,000 More than \$160,000, but less than or equal to \$22,880 plus 6.0% of the excess over \$400,000 \$3,20,000, but less than or equal to \$22,800 plus 6.5% of the excess over \$400,000 \$22,880 plus 6.7% of the excess over \$400,000 More than \$400,000	More than \$100,000, but less than or e	qual to \$200	0,000\$4,600 plus 5.5% of the excess over \$100,000
More than \$500,000 \$28,600 plus 6.7% of the excess over \$500,000 Filing Jointly/Qualifying Widow(er) Examples: Line 3 is \$22,500, Line 4 is \$725 Line 3 is \$1,100,000, Line 4 is \$68,800 \$22,500 - \$20,000 = \$2,500 \$22,500 - \$20,000 = \$2,500 \$22,500 - \$20,000 = \$125 \$22,500 - \$20,000 = \$125 \$600,000 - \$500,000 = \$660,000 \$22,500 + \$125 = \$725 Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$16,000 \$3,00% More than \$16,000, but less than or equal to \$160,000 \$320,000, but less than or equal to \$320,000 \$480 plus 5.0% of the excess over \$16,000 More than \$160,000, but less than or equal to \$320,000 \$400,000 \$17,680 plus 6.5% of the excess over \$160,000 More than \$400,000 \$400,000 Head of Household Examples: Line 3 is \$20,000, Line 4 is \$680 Line 3 is \$825,000, Line 4 is \$51,355 \$20,000 - \$16,000 \$440,000 \$400,000 - \$400,000 \$425,000 \$420,000 - \$16,000			-
Filing Jointly/Qualifying Widow(er) Examples: Line 3 is \$22,500, Line 4 is \$725 Line 3 is \$1,100,000, Line 4 is \$68,800 \$22,500 - \$20,000 = \$2,500 \$22,500 x .05 = \$125 \$600 + \$125 = \$725 Line 3 is \$1,100,000 - \$500,000 \$600 + \$125 \$125 \$600 + \$125 \$125 \$28,600 + \$40,200 \$68,800 Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$16,000 \$3000 More than \$16,000, but less than or equal to \$3000 More than \$160,000, but less than or equal to \$3000 \$3000 \$400,000 \$400,000 \$400,000 \$400,000 \$3000 \$400,000 \$3000 \$400,000 \$400,000 <td></td> <td></td> <td></td>			
Line 3 is \$22,500, Line 4 is \$725Line 3 is \$1,100,000, Line 4 is \$68,800 $$22,500 - $20,000 = $2,500$ $$1,100,000 - $500,000 = $600,000$ $$2,500 \times .05 = 125 $$11,100,000 - $500,000 = $600,000$ $$600,000 \times .067 = $40,200$ $$600,000 \times .067 = $40,200$ $$600 + $125 = 725 $$28,600 + $40,200 = $68,800$ Head of HouseholdIf the amount on line 3 of the Tax Calculation Schedule is:Less than or equal to:\$16,000\$3,000More than \$16,000, but less than or equal to\$16,000\$3,000\$400,000\$400,000\$400,000\$400,000\$400,000\$16,000\$3,000\$400,000\$4200 <tr <td="" colspan="2">\$425,000,</tr>	More than \$500,000		\$28,600 plus 6.7% of the excess over \$500,000
$$2,500 \times .05$ = $$125$ $$600,000 \times .067$ = $$40,200$ $$600 + 125 = $$725$ $$28,600 + $40,200$ = $$68,800$ Head of HouseholdIf the amount on line 3 of the Tax Calculation Schedule is:Less than or equal to:\$ 16,0003.00%More than \$16,000, but less than or equal to\$ \$16,000\$3,680 plus 5.0% of the excess over \$16,000More than \$16,000, but less than or equal to\$ \$16,000\$3,680 plus 5.5% of the excess over \$80,000More than \$16,000, but less than or equal to\$ \$160,000\$3,680 plus 5.5% of the excess over \$80,000More than \$16,000, but less than or equal to\$ \$160,000\$3,680 plus 6.0% of the excess over \$160,000More than \$16,000, but less than or equal to\$ \$320,000\$17,680 plus 6.5% of the excess over \$160,000More than \$320,000, but less than or equal to\$ \$400,000\$22,880 plus 6.7% of the excess over \$320,000More than \$400,000Line 3 is \$20,000, Line 4 is \$680Line 3 is \$825,000, Line 4 is \$51,355\$20,000 - \$16,000=\$4,000\$425,000 - \$400,000=\$425,000\$425,000 - \$400,000=\$28,475	Line 3 is \$22,500, Line 4 is	\$ \$725	
\$600 + \$125 = $$725$ $$28,600 + $40,200$ = $$68,800$ Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: $$16,000$ $3.00%$ More than $$16,000$, but less than or equal to: $$160,000$ $$480$ plus $5.0%$ of the excess over $$16,000$ More than $$80,000$, but less than or equal to: $$160,000$ $$3,680$ plus $5.5%$ of the excess over $$80,000$ More than $$160,000$, but less than or equal to: $$160,000$ $$3,680$ plus $6.0%$ of the excess over $$80,000$ More than $$160,000$, but less than or equal to: $$160,000$ $$3,220,000$ $$3,680$ plus $6.0%$ of the excess over $$160,000$ More than $$320,000$, but less than or equal to: $$400,000$ $$17,680$ plus $6.5%$ of the excess over $$320,000$ More than $$400,000$ Head of Household Examples: Line 3 is $$20,000$, Line 4 is $$680$ Line 3 is $$825,000$, Line 4 is $$51,355$ $$20,000 - $16,000$ $$4,000$ $$825,000 - $400,000$ $$425,000$ $$425,000$ $$425,000 - $402,000$ $$425,000$ $$425,000 + $40,000$ $$28,8475$			
Head of Household If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: % 16,000 \$ 3.00% More than \$16,000, but less than or equal to: \$ 16,000 \$ 480 plus 5.0% of the excess over \$16,000 More than \$80,000, but less than or equal to: \$ 160,000 \$ 3,680 plus 5.5% of the excess over \$80,000 More than \$160,000, but less than or equal to: \$ 320,000 \$ 8,080 plus 6.0% of the excess over \$160,000 More than \$120,000, but less than or equal to: \$ 400,000 \$ 17,680 plus 6.5% of the excess over \$320,000 More than \$22,880 plus 6.7% of the excess over \$400,000 \$ 22,880 plus 6.7% of the excess over \$400,000 More than \$400,000 \$ 22,880 plus 6.7% of the excess over \$400,000 Line 3 is \$20,000, Line 4 is \$680 Line 3 is \$825,000, Line 4 is \$51,355 \$ 20,000 - \$16,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	•		
If the amount on line 3 of the Tax Calculation Schedule is: Less than or equal to: \$ 16,000 3.00% More than \$16,000, but less than or equal to \$ 80,000 \$480 plus 5.0% of the excess over \$16,000 More than \$80,000, but less than or equal to \$ 160,000 \$3,680 plus 5.5% of the excess over \$80,000 More than \$160,000, but less than or equal to \$320,000 \$8,080 plus 6.0% of the excess over \$160,000 More than \$320,000, but less than or equal to \$320,000 \$8,080 plus 6.5% of the excess over \$320,000 More than \$400,000 Examples: \$22,880 plus 6.7% of the excess over \$400,000 More than \$400,000 Examples: \$20,000 - \$16,000 \$44,000 \$20,000 - \$16,000 \$44,000 \$825,000 - \$400,000 \$425,000 \$425,000 \$425,000 x .067 \$28,475	φ000 + φ123	- \$125	\$25,000 T \$70,200 = \$00,000
Less than or equal to:	Head of Household		
More than \$16,000, but less than or equal to\$80,000\$480 plus 5.0% of the excess over \$16,000More than \$80,000, but less than or equal to\$160,000\$3,680 plus 5.5% of the excess over \$80,000More than \$160,000, but less than or equal to\$320,000\$8,080 plus 6.0% of the excess over \$160,000More than \$320,000, but less than or equal to\$400,000\$17,680 plus 6.5% of the excess over \$320,000More than \$320,000, but less than or equal to\$400,000\$17,680 plus 6.5% of the excess over \$320,000More than \$400,000\$400,000\$17,680 plus 6.7% of the excess over \$400,000More than \$400,000\$22,880 plus 6.7% of the excess over \$400,000More than \$400,000\$18,825,000, Line 4 is \$51,355Line 3 is \$20,000, Line 4 is \$680Line 3 is \$825,000, Line 4 is \$51,355\$20,000 - \$16,000\$4,000\$825,000 - \$400,000\$425,000\$425,000 x .067\$22,880\$425,000 x .067\$22,830\$425,000 x .067	If the amount on line 3 of the Ta	x Calculation Sch	edule is:
More than \$80,000, but less than or equal to \$160,000 \$3,680 plus 5.5% of the excess over \$80,000 More than \$160,000, but less than or equal to \$320,000 \$8,080 plus 6.0% of the excess over \$160,000 More than \$320,000, but less than or equal to \$400,000 \$17,680 plus 6.5% of the excess over \$320,000 More than \$400,000 \$400,000 \$17,680 plus 6.5% of the excess over \$320,000 More than \$400,000 \$400,000 \$17,680 plus 6.7% of the excess over \$400,000 More than \$400,000 \$12,880 plus 6.7% of the excess over \$400,000 Line 3 is \$20,000, Line 4 is \$680 Line 3 is \$825,000, Line 4 is \$51,355 \$20,000 - \$16,000 \$4,000 \$825,000 - \$400,000 \$425,000 \$425,000 x .05 \$200 \$425,000 x .067 \$28,475	Less than or equal to:	\$ 16	,0003.00%
More than \$160,000, but less than or equal to			
More than \$320,000, but less than or equal to \$400,000 \$17,680 plus 6.5% of the excess over \$320,000 More than \$400,000 \$22,880 plus 6.7% of the excess over \$400,000 Head of Household Examples: Line 3 is \$20,000, Line 4 is \$680 Line 3 is \$825,000, Line 4 is \$51,355 \$20,000 - \$16,000 = \$4,000 \$4000 x .05 = \$200			
More than \$400,000			
Head of Household Examples: Line 3 is \$20,000, Line 4 is \$680 Line 3 is \$825,000, Line 4 is \$51,355 \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$425,000 x .067 = \$28,475			-
Line 3 is \$20,000, Line 4 is \$680 \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 Line 3 is \$825,000, Line 4 is \$51,355 \$825,000 - \$400,000 = \$425,000 \$425,000 x .067 = \$28,475	More than \$400,000		
$\begin{array}{rcl} \$20,000 - \$16,000 &=& \$4,000 \\ \$4,000 \times .05 &=& \$200 \\ \end{array} \qquad \begin{array}{rcl} \$825,000 - \$400,000 &=& \$425,000 \\ \$425,000 \times .067 &=& \$28,475 \\ \end{array}$			-
$4,000 \times .05 = 200 $ $425,000 \times .067 = 28,475$			
	\$20,000 - \$16,000		
	¢4 000 v 05		$3423.000 \times .00/$ = $320.4/3$

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

Use your filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single		Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household			
Connec More Than	ticut AGI Less Than or Equal To	3% Phase-Out Add-Back	Connect More Than	icut AGI Less Than or Equal To	3% Phase-Out Add-Back	Connec More Than	ticut AGI Less Than or Equal To	3% Phase-Out Add-Back	Connec More Than	ticut AGI Less Than or Equal To	3% Phase-Out Add-Back
\$0	\$ 56,500	\$0	\$0	\$100,500	\$0	\$0	\$50,250	\$0	\$0	\$ 78,500	\$0
\$56,500	\$ 61,500	\$20	\$100.500	\$105,500	\$40	\$50,250	\$52,750	\$20	\$78,500	\$ 82,500	\$32
\$ 61,500	\$ 66,500	\$ 40	\$105,500	\$110,500	\$ 80	\$52,750	\$55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$ 66,500	\$ 71,500	\$ 60	\$110,500	\$115,500	\$120	\$55,250	\$57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$ 71,500	\$ 76,500	\$ 80	\$115,500	\$120,500	\$160	\$57,750	\$60,250	\$ 80	\$ 90,500	\$ 94,500	\$128
\$ 76,500	\$ 81,500	\$100	\$120,500	\$125,500	\$200	\$60,250	\$62,750	\$100	\$ 94,500	\$ 98,500	\$160
\$ 81,500	\$ 86 500	\$120		\$120,500	\$240	\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192
\$ 81,500	\$ 86,500	\$120	\$125,500	\$130,500	\$240	\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192
\$ 86,500	\$ 91,500	\$140	\$130,500	\$135,500	\$280	\$65,250	\$67,750	\$140	\$102,500	\$106,500	\$224
\$ 91,500	\$ 96,500	\$160	\$135,500	\$140,500	\$320	\$67,750	\$70,250	\$160	\$106,500	\$110,500	\$256
\$ 96,500	\$101,500	\$180	\$140,500	\$145,500	\$360	\$70,250	\$72,750	\$180	\$110,500	\$114,500	\$288
\$ 90,500 \$101,500	and up	\$180 \$200	\$140,500 \$145,500	and up	\$300 \$400	\$70,250 \$72,750	and up	\$180 \$200	\$114,500 \$114,500	and up	\$200 \$320

Table D - Tax Recapture

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

Single	or Filing Sepa	arately		Filing Jointly or ualified Widow(e		Head of Household			
Connecticut AGI			Connec	ticut AGI		Connec			
More Than	Less Than or Equal To	Recapture Amount	More Than	Less Than or Equal To	Recapture Amount	More Than	Less Than or Equal To	Recapture Amount	
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$0	\$320,000	\$ 0	
\$200,000	\$205,000	\$75	\$400,000	\$410,000	\$ 150	\$320,000	\$328,000	\$ 120	
\$205,000	\$210,000	\$ 150	\$410,000	\$420,000	\$ 300	\$328,000	\$336,000	\$ 240	
\$210,000	\$215,000	\$ 225	\$420,000	\$430,000	\$ 450	\$336,000	\$344,000	\$ 360	
\$215,000	\$220,000	\$ 300	\$430,000	\$440,000	\$ 600	\$344,000	\$352,000	\$ 480	
\$220,000	\$225,000	\$ 375	\$440,000	\$450,000	\$ 750	\$352,000	\$360,000	\$ 600	
\$225,000	\$230,000	\$ 450	\$450,000	\$460,000	\$ 900	\$360,000	\$368,000	\$ 720	
\$230,000	\$235,000	\$ 525	\$460,000	\$470,000	\$1,050	\$368,000	\$376,000	\$ 840	
\$235,000	\$240,000	\$ 600	\$470,000	\$480,000	\$1,200	\$376,000	\$384,000	\$ 960	
\$240,000	\$245,000	\$ 675	\$480,000	\$490,000	\$1,350	\$384,000	\$392,000	\$1,080	
\$245,000	\$250,000	\$ 750	\$490,000	\$500,000	\$1,500	\$392,000	\$400,000	\$1,200	
\$250,000	\$255,000	\$ 825	\$500,000	\$510,000	\$1,650	\$400,000	\$408,000	\$1,320	
\$255,000	\$260,000	\$ 900	\$510,000	\$520,000	\$1,800	\$408,000	\$416,000	\$1,440	
\$260,000	\$265,000	\$ 975	\$520,000	\$530,000	\$1,950	\$416,000	\$424,000	\$1,560	
\$265,000	\$270,000	\$1,050	\$530,000	\$540,000	\$2,100	\$424,000	\$432,000	\$1,680	
\$270,000	\$275,000	\$1,125	\$540,000	\$550,000	\$2,250	\$432,000	\$440,000	\$1,800	
\$275,000	\$280,000	\$1,200	\$550,000	\$560,000	\$2,400	\$440,000	\$448,000	\$1,920	
\$280,000	\$285,000	\$1,275	\$560,000	\$570,000	\$2,550	\$448,000	\$456,000	\$2,040	
\$285,000	\$290,000	\$1,350	\$570,000	\$580,000	\$2,700	\$456,000	\$464,000	\$2,160	
\$290,000	\$295,000	\$1,425	\$580,000	\$590,000	\$2,850	\$464,000	\$472,000	\$2,280	
\$295,000	\$300,000	\$1,500	\$590,000	\$600,000	\$3,000	\$472,000	\$480,000	\$2,400	
\$300,000	\$305,000	\$1,575	\$600,000	\$610,000	\$3,150	\$480,000	\$488,000	\$2,520	
\$305,000	\$310,000	\$1,650	\$610,000	\$620,000	\$3,300	\$488,000	\$496,000	\$2,640	
\$310,000	\$315,000	\$1,725	\$620,000	\$630,000	\$3,450	\$496,000	\$504,000	\$2,760	
\$315,000	\$320,000	\$1,800	\$630,000	\$640,000	\$3,600	\$504,000	\$512,000	\$2,880	
\$320,000	\$325,000	\$1,875	\$640,000	\$650,000	\$3,750	\$512,000	\$520,000	\$3,000	
\$325,000	\$330,000	\$1,950	\$650,000	\$660,000	\$3,900	\$520,000	\$528,000	\$3,120	
\$330,000	\$335,000	\$2,025	\$660,000	\$670,000	\$4,050	\$528,000	\$536,000	\$3,240	
\$335,000	\$340,000	\$2,100	\$670,000	\$680,000	\$4,200	\$536,000	\$544,000	\$3,360	
\$340,000	\$345,000	\$2,175	\$680,000	\$690,000	\$4,350	\$544,000	\$552,000	\$3,480	
\$345,000	and up	\$2,250	\$690,000	and up	\$4,500	\$552,000	and up	\$3,600	

Table E - Personal Tax Credits for 2011 Taxable Year

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

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI			Connecticut AGI			Connecticut AGI			Connecticut AGI		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal 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