

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

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

See instructions for Form CT-1040 or Form CT-1040NR/PY.

		▶ 51		00		
		Column A		Column B		
		Name	Code	Name	Code	
<p>You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.</p>	51. <b>Modified Connecticut Adjusted Gross Income</b>					
	<b>For each column, enter the following:</b>					
	52. Enter qualifying jurisdiction's name and two-letter code.	52	▶		▶	
	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
	54. Divide Line 53 by Line 51. May not exceed 1.0000.	54	.		▶	.
	55. Income tax liability: Subtract Line 15, Column C, from Line 10, Column C.	55		00	▶	00
	56. Multiply Line 54 by Line 55.	56		00	▶	00
	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. <b>Total credit:</b> Add Line 58, all columns. Enter here and on Line 11, Column C.			▶ 59		00	

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

**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.

<b>Sign here.</b> <b>Keep a copy for your records.</b>	Your signature _____ Date _____		Home/cell telephone number (      )		
	Your email address ▶ _____				
	Spouse's signature (if joint return) _____ Date _____		Daytime telephone number (      )		
	Paid preparer's signature _____ Date _____		Telephone number (      )		Preparer's SSN or PTIN
	Firm's name, address, and ZIP code _____			Federal Employer Identification Number _____	

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

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

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

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

**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.	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	▶	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
▶ 70b.	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	▶	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
▶ 70c.	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	▶	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
▶ 70d.	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	▶	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
▶ 70e.	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	▶	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
▶ 70f. Enter additional Connecticut withholding from Supplemental Schedule CT-1040WH, Line 3.																			▶									
70. Total Connecticut income tax withheld: Enter here and on Line 21, Column C.																												



# Form CT-1040X

## Instructions for Amended Connecticut Income Tax Return

2014

**Purpose:** Use this form to amend a previously-filed 2014 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](http://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.	<b>File Form CT-1040X no later than 90 days after final determination.</b> 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.	<b>File Form CT-1040X no later than 90 days after final determination.</b> 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).	<b>File Form CT-1040X no later than 90 days after final determination.</b> 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).	<b>File Form CT-1040X no later than 90 days after final determination.</b> 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.	<b>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.</b>

### 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

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

**Line 2 and Line 4:** Enter the amount from *Schedule 1*, Line 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 *2014 Tax Calculation Schedule* on Page 6.

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 *2014 Tax Calculation Schedule* on Page 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.

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

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

#### Interest

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

### Schedules 1 Through 4

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

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

# Tax Calculation Schedule



Calculate your tax instantly online using the Connecticut 2014 Income Tax Calculator. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *For Individuals*.



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

## Table A - Personal Exemptions

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3.

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

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$29,000	<b>\$14,500</b>	\$ 0	\$48,000	<b>\$24,000</b>	\$ 0	\$24,000	<b>\$12,000</b>	\$ 0	\$38,000	<b>\$19,000</b>
\$29,000	\$30,000	<b>\$13,500</b>	\$48,000	\$49,000	<b>\$23,000</b>	\$24,000	\$25,000	<b>\$11,000</b>	\$38,000	\$39,000	<b>\$18,000</b>
\$30,000	\$31,000	<b>\$12,500</b>	\$49,000	\$50,000	<b>\$22,000</b>	\$25,000	\$26,000	<b>\$10,000</b>	\$39,000	\$40,000	<b>\$17,000</b>
\$31,000	\$32,000	<b>\$11,500</b>	\$50,000	\$51,000	<b>\$21,000</b>	\$26,000	\$27,000	<b>\$ 9,000</b>	\$40,000	\$41,000	<b>\$16,000</b>
\$32,000	\$33,000	<b>\$10,500</b>	\$51,000	\$52,000	<b>\$20,000</b>	\$27,000	\$28,000	<b>\$ 8,000</b>	\$41,000	\$42,000	<b>\$15,000</b>
\$33,000	\$34,000	<b>\$ 9,500</b>	\$52,000	\$53,000	<b>\$19,000</b>	\$28,000	\$29,000	<b>\$ 7,000</b>	\$42,000	\$43,000	<b>\$14,000</b>
\$34,000	\$35,000	<b>\$ 8,500</b>	\$53,000	\$54,000	<b>\$18,000</b>	\$29,000	\$30,000	<b>\$ 6,000</b>	\$43,000	\$44,000	<b>\$13,000</b>
\$35,000	\$36,000	<b>\$ 7,500</b>	\$54,000	\$55,000	<b>\$17,000</b>	\$30,000	\$31,000	<b>\$ 5,000</b>	\$44,000	\$45,000	<b>\$12,000</b>
\$36,000	\$37,000	<b>\$ 6,500</b>	\$55,000	\$56,000	<b>\$16,000</b>	\$31,000	\$32,000	<b>\$ 4,000</b>	\$45,000	\$46,000	<b>\$11,000</b>
\$37,000	\$38,000	<b>\$ 5,500</b>	\$56,000	\$57,000	<b>\$15,000</b>	\$32,000	\$33,000	<b>\$ 3,000</b>	\$46,000	\$47,000	<b>\$10,000</b>
\$38,000	\$39,000	<b>\$ 4,500</b>	\$57,000	\$58,000	<b>\$14,000</b>	\$33,000	\$34,000	<b>\$ 2,000</b>	\$47,000	\$48,000	<b>\$ 9,000</b>
\$39,000	\$40,000	<b>\$ 3,500</b>	\$58,000	\$59,000	<b>\$13,000</b>	\$34,000	\$35,000	<b>\$ 1,000</b>	\$48,000	\$49,000	<b>\$ 8,000</b>
\$40,000	\$41,000	<b>\$ 2,500</b>	\$59,000	\$60,000	<b>\$12,000</b>	\$35,000 and up	\$ 0		\$49,000	\$50,000	<b>\$ 7,000</b>
\$41,000	\$42,000	<b>\$ 1,500</b>	\$60,000	\$61,000	<b>\$11,000</b>				\$50,000	\$51,000	<b>\$ 6,000</b>
\$42,000	\$43,000	<b>\$ 500</b>	\$61,000	\$62,000	<b>\$10,000</b>				\$51,000	\$52,000	<b>\$ 5,000</b>
\$43,000	and up	<b>\$ 0</b>	\$62,000	\$63,000	<b>\$ 9,000</b>				\$52,000	\$53,000	<b>\$ 4,000</b>
			\$63,000	\$64,000	<b>\$ 8,000</b>				\$53,000	\$54,000	<b>\$ 3,000</b>
			\$64,000	\$65,000	<b>\$ 7,000</b>				\$54,000	\$55,000	<b>\$ 2,000</b>
			\$65,000	\$66,000	<b>\$ 6,000</b>				\$55,000	\$56,000	<b>\$ 1,000</b>
			\$66,000	\$67,000	<b>\$ 5,000</b>				\$56,000	and up	<b>\$ 0</b>
			\$67,000	\$68,000	<b>\$ 4,000</b>						
			\$68,000	\$69,000	<b>\$ 3,000</b>						
			\$69,000	\$70,000	<b>\$ 2,000</b>						
			\$70,000	\$71,000	<b>\$ 1,000</b>						
			\$71,000	and up	<b>\$ 0</b>						

## Table B - Initial Tax Calculation

Enter the initial tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5.

Complete **all** lines of the *Tax Calculation Schedule* on Page 47 to correctly calculate your 2014 Connecticut income tax.

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



Calculate your tax instantly online using the Connecticut 2014 *Income Tax Calculator*. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *For Individuals*.



### Single or Married Filing Separately

If the amount on line 3 of the Tax Calculation Schedule is:

Less than or equal to:.....	\$ 10,000.....	3.00%
More than \$10,000, but less than or equal to.....	\$ 50,000.....	\$300 plus 5.0% of the excess over \$10,000
More than \$50,000, but less than or equal to.....	\$100,000.....	\$2,300 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to.....	\$200,000.....	\$5,050 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to.....	\$250,000.....	\$11,050 plus 6.5% of the excess over \$200,000
More than \$250,000 .....		\$14,300 plus 6.7% of the excess over \$250,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 47) and continue to Line 5. ▶

#### Single or Married Filing Separately Examples:

Line 3 is \$13,000, Line 4 is \$450

<b>\$13,000 - \$10,000</b>	=	<b>\$3,000</b>
<b>\$3,000 X .05</b>	=	<b>\$150</b>
<b>\$300 + \$150</b>	=	<b>\$450</b>

Line 3 is \$525,000, Line 4 is \$32,725

<b>\$525,000 - \$250,000</b>	=	<b>\$275,000</b>
<b>\$275,000 x .067</b>	=	<b>\$18,425</b>
<b>\$14,300 + \$18,425</b>	=	<b>\$32,725</b>

### Married 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.....	\$100,000.....	\$600 plus 5.0% of the excess over \$20,000
More than \$100,000, but less than or equal to.....	\$200,000.....	\$4,600 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to.....	\$400,000.....	\$10,100 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to.....	\$500,000.....	\$22,100 plus 6.5% of the excess over \$400,000
More than \$500,000 .....		\$28,600 plus 6.7% of the excess over \$500,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 47) and continue to Line 5. ▶

#### Married Filing Jointly/Qualifying Widow(er) Examples:

Line 3 is \$22,500, Line 4 is \$725

<b>\$22,500 - \$20,000</b>	=	<b>\$2,500</b>
<b>\$2,500 x .05</b>	=	<b>\$125</b>
<b>\$600 + \$125</b>	=	<b>\$725</b>

Line 3 is \$1,100,000, Line 4 is \$68,800

<b>\$1,100,000 - \$500,000</b>	=	<b>\$600,000</b>
<b>\$600,000 x .067</b>	=	<b>\$40,200</b>
<b>\$28,600 + \$40,200</b>	=	<b>\$68,800</b>

### 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.....	\$ 80,000.....	\$480 plus 5.0% of the excess over \$16,000
More than \$80,000, but less than or equal to.....	\$160,000.....	\$3,680 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to.....	\$320,000.....	\$8,080 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to.....	\$400,000.....	\$17,680 plus 6.5% of the excess over \$320,000
More than \$400,000 .....		\$22,880 plus 6.7% of the excess over \$400,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 47) and continue to Line 5. ▶

#### Head of Household Examples:

Line 3 is \$20,000, Line 4 is \$680

<b>\$20,000 - \$16,000</b>	=	<b>\$4,000</b>
<b>\$4,000 x .05</b>	=	<b>\$200</b>
<b>\$480 + \$200</b>	=	<b>\$680</b>

Line 3 is \$825,000, Line 4 is \$51,355

<b>\$825,000 - \$400,000</b>	=	<b>\$425,000</b>
<b>\$425,000 x .067</b>	=	<b>\$28,475</b>
<b>\$22,880 + \$28,475</b>	=	<b>\$51,355</b>





Calculate your tax instantly online using the Connecticut 2014 Income Tax Calculator. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *For Individuals*.

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

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5 and continue to Line 6.

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

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

## Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6 and continue to Line 7.

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

Single or Married Filing Separately			Married Filing Jointly or Qualified Widow(er)			Head of Household		
Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 200,000	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 320,000	\$ 0
\$ 200,000	\$ 205,000	\$ 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

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8 and continue to Line 9.

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

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$14,500	\$18,100	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,100	\$18,600	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$18,600	\$19,100	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,100	\$19,600	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$19,600	\$20,100	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,100	\$20,600	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$20,600	\$21,100	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,100	\$21,600	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$21,600	\$24,200	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$24,200	\$24,700	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$24,700	\$25,200	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$25,200	\$25,700	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$25,700	\$30,200	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$30,200	\$30,700	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$30,700	\$31,200	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$31,200	\$31,700	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$31,700	\$32,200	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$32,200	\$58,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$58,000	\$58,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$58,500	\$59,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$59,000	\$59,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$59,500	\$60,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$60,000	\$60,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$60,500	\$61,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$61,000	\$61,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$61,500	\$62,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$62,000	\$62,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$62,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00