Department of Revenue Services
State of Connecticut

Form CT-1040ES

2016
(Rev. 01/16)

2016 Estimated Connecticut Income Tax Payment Coupon for Individuals

Complete this form in blue or black ink only.

Who Should File This Coupon: Use this coupon if you are required to make estimated income tax payments for the 2016 taxable year and you do not receive a preprinted coupon package from the Department of Revenue Services (DRS). Coupon packages are mailed in mid-January to those who made estimated income tax payments in the prior year.

General Instructions

Nonresidents and Part-Year Residents: Nonresident individuals are subject to Connecticut income tax on their Connecticut-sourced income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **Connecticut-sourced income** includes but is not limited to income from a business, profession, occupation, or trade conducted in this state as well as income from the rental or sale of real or tangible property located in Connecticut.

Who Is Required to Make Estimated Payments: You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is $1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2016 taxable year.

Your required annual payment is the **lesser** of:

- 90% of the income tax shown on your **2016 Connecticut income tax return**; **or**
- 100% of the income tax shown on your **2015 Connecticut income tax return** if you filed a 2015 Connecticut income tax return that covered a 12-month period.

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

- Connecticut resident during the 2015 taxable year and you did not file a 2015 income tax return because you had no Connecticut income tax liability; **or**
- Nonresident or part-year resident with Connecticut-sourced income during the 2015 taxable year and you did not file a 2015 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2015 taxable year, then you **must** use 90% of the income tax shown on your 2016 Connecticut income tax return as your required annual payment.

When to File: Estimated payments for the 2016 taxable year are due on or before April 15, June 15, September 15, 2016, and January 15, 2017. Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. An estimate will be considered timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date.

Visit the DRS website at **www.ct.gov/TSC** to make your estimated payments online and receive immediate confirmation that your payment was timely filed.

How Much Should I Pay: Complete the *2016 Estimated Connecticut Income Tax Worksheet* on Page 3 to calculate your required annual payment.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman (as defined in Internal Revenue Code §6654(i)(2)) who is required to make estimated income tax payments, you will be required to make only **one** payment. Your installment is due on or before January 15, 2017, for the 2016 taxable year. The required installment is the lesser of 66 $^{2}/_{3}$% of the income tax shown on your 2016 Connecticut income tax return **or** 100% of the income tax shown on your 2015 Connecticut income tax return. See **Informational Publication 2010(16)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

Completing the Payment Coupon

Complete the attached payment coupons in blue or black ink only. You must enter all the required taxpayer identification information. Enter the payment amount below. In determining your payment amount, you may subtract from your installment amount any **available** overpayment of 2015 income tax.

Department of Revenue Services
State of Connecticut
PO Box 2932
Hartford CT 06104-2932
1040ES 00 16W 01 9999

Form CT-1040ES

Estimated Connecticut Income Tax Payment Coupon for Individuals

2016
(Rev. 01/16)

DRS Use ONLY ►

Your first name	Middle initial	Last name	► Your Social Security Number
Spouse's first name	Middle initial	Last name	► Spouse's Social Security Number
Mailing address (number and street), Apartment number, PO Box			Due date (MMDDYYYY)
City, town, or post office	State	ZIP code	► **1. Payment amount** .00

See coupon instructions on back.

Annualized Income Installment Method: If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2015(17)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES*.

Interest: You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up for the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2017, or the date on which the underpayment is paid.

If you file your income tax return for the 2016 taxable year on or before January 31, 2017, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2017.

A farmer or fisherman who files a 2016 Connecticut income tax return on or before March 1, 2017, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

See *Payment Options*, on Page 8.

Worksheet Instructions

Line 2: Enter the total of your estimated allowable Connecticut modifications. See instructions for *Schedule 1 - Modifications to Federal Adjusted Gross Income* (AGI) of **Form CT-1040** or **Form CT-1040NR/PY** for information about allowable modifications.

Social Security Benefit Adjustment: If your required Connecticut income tax return filing status is single or married filing separately, and you expect your 2016 federal adjusted gross income will be **less than $50,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2016 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If your required Connecticut income tax return filing status is married filing jointly, Qualifying Widow(er) with dependent child, qualifying widow(er) with dependent child, or head of household, and you expect your federal adjusted gross income will be **less than $60,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2016 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* on Page 4 and include the amount from Line F on Line 2.

Line 3: Nonresidents and Part-Year Residents Only: If your Connecticut-sourced income is greater than your Connecticut adjusted gross income, enter your Connecticut-sourced income on this line.

Line 5: Apportionment Factor: Nonresidents and part-year residents, if your Connecticut-sourced income **is greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income **is less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Connecticut-Sourced Income}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

Do not enter a number that is less than zero or greater than 1. If the result is less than zero, enter "0"; if greater than 1 enter 1.0000. Round to four decimal places.

Line 7: Residents and Part-Year Residents Only: Enter estimated allowable credit for income taxes paid to qualifying jurisdictions. Enter "0," if not applicable. See instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* of Form CT-1040 or Form CT-1040NR/PY.

Line 9: If you expect to owe federal alternative minimum tax for the 2016 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251,** *Connecticut Alternative Minimum Tax Return - Individuals.*

Line 11: Enter estimated allowable Connecticut income tax credit(s). Enter "0" if you are not entitled to a credit. (Credit for a prior year alternative minimum tax is not allowed if you entered an amount on Line 9.) See instructions for **Schedule CT-IT Credit,** *Income Tax Credit Summary.*

Line 14: If your 2015 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your return (from Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16). If you were a resident during the 2015 taxable year and you did not file a 2015 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." If you were a nonresident or part-year resident during the 2015 taxable year **with** Connecticut-sourced income and you did not file a 2015 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

Form CT-1040ES - Tax Payment Coupon Instructions

- See *Payment Options*, on Page 8.
- Print all information. Include your spouse's SSN, if married filing jointly.
- Cut along dotted line and mail coupon and payment to the address below.
- Make your check payable to **Commissioner of Revenue Services**.
- DRS may submit your check to your bank electronically.
- To ensure proper posting, write your SSN(s) (optional) and "2016 Form CT-1040ES" on your check.

Send completed coupon and payment to:

Department of Revenue Services
PO Box 2932
Hartford CT 06104-2932

2016 Estimated Connecticut Income Tax Worksheet

1. Federal adjusted gross income you expect in the 2016 taxable year (from 2016 federal Form 1040ES, 2016 Estimated Tax Worksheet, Line 1)	1.	
2. Allowable Connecticut modifications: Additions or subtractions (to your AGI). See instructions.	2.	
3. Connecticut adjusted gross income: Combine Line 1 and Line 2.	3.	

Nonresidents and part-year residents: Enter your Connecticut-sourced income if greater than your Connecticut adjusted gross income.

4. Connecticut income tax: Complete the *Tax Calculation Schedule* below.	4.	
5. Apportionment factor: Connecticut residents enter 1.0000. **Nonresidents and part-year residents**, see Page 2.	5.	.
6. Multiply Line 5 by Line 4.	6.	
7. Credit for income taxes paid to qualifying jurisdictions: See instructions.	7.	
8. Subtract Line 7 from Line 6.	8.	
9. Estimated Connecticut alternative minimum tax: See instructions.	9.	
10. Add Line 8 and Line 9.	10.	
11. Estimated allowable credit(s) from Schedule CT-IT Credit: See instructions.	11.	
12. Total estimated income tax: Subtract Line 11 from Line 10.	12.	
13. Multiply Line 12 by 90% (66 $^{2}/_{3}$% for farmers and fishermen).	13.	
14. Enter 100% of the income tax shown on your 2015 Connecticut income tax return. See instructions.	14.	
15. Enter the lesser of Line 13 or Line 14. If Line 14 is blank, enter the amount from Line 13. **This is your required annual payment**. See caution below.	15.	

Caution: Generally, you may owe interest if you do not prepay (through timely estimates, withholding, or both) the **lesser** of 100% of the income tax shown on your 2015 Connecticut income tax return or 90% of the income tax shown on your 2016 Connecticut income tax return. To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 2015 Connecticut income tax return.

16. Connecticut income tax withheld or expected to be withheld during the 2016 taxable year	16.	
17. Subtract Line 16 from Line 15. If zero or less or if Line 12 minus Line 16 is less than $1,000, no estimated payment is required.	17.	
18. Installment amount.	18.	.25
19. Multiply Line 17 by Line 18. Pay this amount for each installment.	19.	

Tax Calculation Schedule

1. Enter Connecticut AGI from *2016 Estimated Connecticut Income Tax Worksheet*, Line 3.	1.	.00
2. Enter the exemption amount from *Table A*, *Personal 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 phase-out amount from *Table C*, *3% Phase-Out Add-Back*. If zero, enter “0.”	5.	.00
6. Enter the recapture 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
10. **Connecticut Income Tax:** Subtract Line 9 from Line 7. Enter here and on *2016 Estimated Connecticut Income Tax Worksheet*, Line 4.	10.	.00

Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on Form CT-1040 or Form CT-1040NR/PY, Line 1. .... .00

If your filing status is single or married filing separately, is the amount on Line 1 $50,000 or more?

- [ ] Yes: Complete this worksheet.
- [ ] No: Do not complete this worksheet. *

If your filing status is married filing jointly, qualifying widow(er) with dependent child, or head of household, is the amount on Line 1 $60,000 or more?

- [ ] Yes: Complete this worksheet.
- [ ] No: Do not complete this worksheet. *

*If you answered No to either question, enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the 2016 Estimated Connecticut Income Tax Worksheet, Line 2.

A. Enter the amount you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 1. If Line A is zero or less, stop here. Otherwise, go to Line B. .... A.

B. Enter the amount you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 10. If Line B is zero or less, stop here. Otherwise, go to Line C. .... B.

C. Enter the lesser of Line A or Line B. .... C.

D. Multiply Line C by 25% (.25). .... D.

E. Expected taxable amount of Social Security benefits you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 19. .... E.

F. Social Security benefit adjustment: Subtract Line D from Line E. Enter the amount here and as a subtraction on the 2016 Estimated Connecticut Income Tax Worksheet, Line 2. If Line D is greater than or equal to Line E, enter "0." .... F.

** To obtain federal Publication 505, visit the IRS website at **www.irs.gov** or call the IRS at **800-829-3676**.

Table A - Personal Exemptions for 2016 Taxable Year

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2.

Use the filing status you expect to report on your 2016 tax return and your Connecticut AGI *** (from *Tax Calculation Schedule*, Line 1) to determine your 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	$30,000	$15,000	$ 0	$48,000	$24,000	$ 0	$24,000	$12,000	$ 0	$38,000	$19,000
$30,000	$31,000	$14,000	$48,000	$49,000	$23,000	$24,000	$25,000	$11,000	$38,000	$39,000	$18,000
$31,000	$32,000	$13,000	$49,000	$50,000	$22,000	$25,000	$26,000	$10,000	$39,000	$40,000	$17,000
$32,000	$33,000	$12,000	$50,000	$51,000	$21,000	$26,000	$27,000	$ 9,000	$40,000	$41,000	$16,000
$33,000	$34,000	$11,000	$51,000	$52,000	$20,000	$27,000	$28,000	$ 8,000	$41,000	$42,000	$15,000
$34,000	$35,000	$10,000	$52,000	$53,000	$19,000	$28,000	$29,000	$ 7,000	$42,000	$43,000	$14,000
$35,000	$36,000	$ 9,000	$53,000	$54,000	$18,000	$29,000	$30,000	$ 6,000	$43,000	$44,000	$13,000
$36,000	$37,000	$ 8,000	$54,000	$55,000	$17,000	$30,000	$31,000	$ 5,000	$44,000	$45,000	$12,000
$37,000	$38,000	$ 7,000	$55,000	$56,000	$16,000	$31,000	$32,000	$ 4,000	$45,000	$46,000	$11,000
$38,000	$39,000	$ 6,000	$56,000	$57,000	$15,000	$32,000	$33,000	$ 3,000	$46,000	$47,000	$10,000
$39,000	$40,000	$ 5,000	$57,000	$58,000	$14,000	$33,000	$34,000	$ 2,000	$47,000	$48,000	$ 9,000
$40,000	$41,000	$ 4,000	$58,000	$59,000	$13,000	$34,000	$35,000	$ 1,000	$48,000	$49,000	$ 8,000
$41,000	$42,000	$ 3,000	$59,000	$60,000	$12,000	$35,000	and up	$ 0	$49,000	$50,000	$ 7,000
$42,000	$43,000	$ 2,000	$60,000	$61,000	$11,000				$50,000	$51,000	$ 6,000
$43,000	$44,000	$ 1,000	$61,000	$62,000	$10,000				$51,000	$52,000	$ 5,000
$44,000	and up	$ 0	$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						

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

Table B - Tax Calculation for 2016 Taxable Year

Enter the tax calculation amount on the *Tax Calculation Schedule*, Line 4.

Use the filing status you expect to report on your 2016 Connecticut income tax return. This is the initial tax calculation of your tax liability. It does not include personal tax credits, the 3% phase-out or tax recapture.

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, but less than or equal to	$500,000	$14,300 plus 6.9% of the excess over $250,000
More than $500,000		$31,550 plus 6.99% of the excess over $500,000

Single or Married Filing Separately Examples:

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

$13,000 - $10,000	**=**	**$3,000**
$3,000 X .05	**=**	**$150**
$300 + $150	**=**	**$450**

Line 3 is $525,000, Line 4 is $33,298

$525,000 - $500,000	**=**	**$25,000**
$25,000 x .0699	**=**	**$1,748**
$31,550 + $1,748	**=**	**$33,298**

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, but less than or equal to	$1,000,000	$28,600 plus 6.9% of the excess over $500,000
More than $1,000,000		$63,100 plus 6.99% of the excess over $1,000,000

Married Filing Jointly/Qualifying Widow(er) Examples:

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

$22,500 - $20,000	**=**	**$2,500**
$2,500 x .05	**=**	**$125**
$600 + $125	**=**	**$725**

Line 3 is $1,100,000, Line 4 is $70,090

$1,100,000 - $1,000,000	**=**	**$100,000**
$100,000 x .0699	**=**	**$6,990**
$63,100 + $6,990	**=**	**$70,090**

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, but less than or equal to	$800,000	$22,880 plus 6.9% of the excess over $400,000
More than $800,000		$50,480 plus 6.99% of the excess over $800,000

Head of Household Examples:

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

$20,000 - $16,000	**=**	**$4,000**
$4,000 x .05	**=**	**$200**
$480 + $200	**=**	**$680**

Line 3 is $825,000, Line 4 is $52,228

$825,000 - $800,000	**=**	**$25,000**
$25,000 x .0699	**=**	**$1,748**
$50,480 + $1,748	**=**	**$52,228**

Table C - 3% Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5.

Use the filing status you expect to report on your 2016 tax return and your Connecticut AGI * (*Tax Calculation Schedule*, Line 1) to determine your phase-out amount.

Single			**Married Filing Jointly or Qualified Widow(er)**			**Married Filing Separately**			**Head of Household**		
Connecticut AGI*		**3%**	**Connecticut AGI***		**3%**	**Connecticut AGI***		**3%**	**Connecticut AGI***		**3%**
More Than	Less Than or Equal To	**Phase-Out Add-Back**	More Than	Less Than or Equal To	**Phase-Out Add-Back**	More Than	Less Than or Equal To	**Phase-Out Add-Back**	More Than	Less Than or Equal To	**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**	$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**

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

Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6.

Use the filing status you expect to report on your 2016 Connecticut income tax 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			Connecticut AGI			Connecticut AGI		
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	$205,000	**$ 90**	$400,000	$410,000	**$ 180**	$320,000	$328,000	**$ 140**
$205,000	$210,000	**$ 180**	$410,000	$420,000	**$ 360**	$328,000	$336,000	**$ 280**
$210,000	$215,000	**$ 270**	$420,000	$430,000	**$ 540**	$336,000	$344,000	**$ 420**
$215,000	$220,000	**$ 360**	$430,000	$440,000	**$ 720**	$344,000	$352,000	**$ 560**
$220,000	$225,000	**$ 450**	$440,000	$450,000	**$ 900**	$352,000	$360,000	**$ 700**
$225,000	$230,000	**$ 540**	$450,000	$460,000	**$1,080**	$360,000	$368,000	**$ 840**
$230,000	$235,000	**$ 630**	$460,000	$470,000	**$1,260**	$368,000	$376,000	**$ 980**
$235,000	$240,000	**$ 720**	$470,000	$480,000	**$1,440**	$376,000	$384,000	**$1,120**
$240,000	$245,000	**$ 810**	$480,000	$490,000	**$1,620**	$384,000	$392,000	**$1,260**
$245,000	$250,000	**$ 900**	$490,000	$500,000	**$1,800**	$392,000	$400,000	**$1,400**
$250,000	$255,000	**$ 990**	$500,000	$510,000	**$1,980**	$400,000	$408,000	**$1,540**
$255,000	$260,000	**$1,080**	$510,000	$520,000	**$2,160**	$408,000	$416,000	**$1,680**
$260,000	$265,000	**$1,170**	$520,000	$530,000	**$2,340**	$416,000	$424,000	**$1,820**
$265,000	$270,000	**$1,260**	$530,000	$540,000	**$2,520**	$424,000	$432,000	**$1,960**
$270,000	$275,000	**$1,350**	$540,000	$550,000	**$2,700**	$432,000	$440,000	**$2,100**
$275,000	$280,000	**$1,440**	$550,000	$560,000	**$2,880**	$440,000	$448,000	**$2,240**
$280,000	$285,000	**$1,530**	$560,000	$570,000	**$3,060**	$448,000	$456,000	**$2,380**
$285,000	$290,000	**$1,620**	$570,000	$580,000	**$3,240**	$456,000	$464,000	**$2,520**
$290,000	$295,000	**$1,710**	$580,000	$590,000	**$3,420**	$464,000	$472,000	**$2,660**
$295,000	$300,000	**$1,800**	$590,000	$600,000	**$3,600**	$472,000	$480,000	**$2,800**
$300,000	$305,000	**$1,890**	$600,000	$610,000	**$3,780**	$480,000	$488,000	**$2,940**
$305,000	$310,000	**$1,980**	$610,000	$620,000	**$3,960**	$488,000	$496,000	**$3,080**
$310,000	$315,000	**$2,070**	$620,000	$630,000	**$4,140**	$496,000	$504,000	**$3,220**
$315,000	$320,000	**$2,160**	$630,000	$640,000	**$4,320**	$504,000	$512,000	**$3,360**
$320,000	$325,000	**$2,250**	$640,000	$650,000	**$4,500**	$512,000	$520,000	**$3,500**
$325,000	$330,000	**$2,340**	$650,000	$660,000	**$4,680**	$520,000	$528,000	**$3,640**
$330,000	$335,000	**$2,430**	$660,000	$670,000	**$4,860**	$528,000	$536,000	**$3,780**
$335,000	$340,000	**$2,520**	$670,000	$680,000	**$5,040**	$536,000	$544,000	**$3,920**
$340,000	$345,000	**$2,610**	$680,000	$690,000	**$5,220**	$544,000	$552,000	**$4,060**
$345,000	$500,000	**$2,700**	$690,000	$1,000,000	**$5,400**	$552,000	$800,000	**$4,200**
$500,000	$505,000	**$2,750**	$1,000,000	$1,010,000	**$5,500**	$800,000	$808,000	**$4,280**
$505,000	$510,000	**$2,800**	$1,010,000	$1,020,000	**$5,600**	$808,000	$816,000	**$4,360**
$510,000	$515,000	**$2,850**	$1,020,000	$1,030,000	**$5,700**	$816,000	$824,000	**$4,440**
$515,000	$520,000	**$2,900**	$1,030,000	$1,040,000	**$5,800**	$824,000	$832,000	**$4,520**
$520,000	$525,000	**$2,950**	$1,040,000	$1,050,000	**$5,900**	$832,000	$840,000	**$4,600**
$525,000	$530,000	**$3,000**	$1,050,000	$1,060,000	**$6,000**	$840,000	$848,000	**$4,680**
$530,000	$535,000	**$3,050**	$1,060,000	$1,070,000	**$6,100**	$848,000	$856,000	**$4,760**
$535,000	$540,000	**$3,100**	$1,070,000	$1,080,000	**$6,200**	$856,000	$864,000	**$4,840**
$540,000	and up	**$3,150**	$1,080,000	and up	**$6,300**	$864,000	and up	**$4,920**

Table E - Personal Tax Credits for 2016 Taxable Year

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8.

Use the filing status you expect to report on your 2016 tax return and your Connecticut AGI * (*Tax Calculation Schedule*, Line 1) to determine your 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	
$15,000	$18,800	.75	$24,000	$30,000	.75	$12,000	$15,000	.75	$19,000	$24,000	.75
$18,800	$19,300	.70	$30,000	$30,500	.70	$15,000	$15,500	.70	$24,000	$24,500	.70
$19,300	$19,800	.65	$30,500	$31,000	.65	$15,500	$16,000	.65	$24,500	$25,000	.65
$19,800	$20,300	.60	$31,000	$31,500	.60	$16,000	$16,500	.60	$25,000	$25,500	.60
$20,300	$20,800	.55	$31,500	$32,000	.55	$16,500	$17,000	.55	$25,500	$26,000	.55
$20,800	$21,300	.50	$32,000	$32,500	.50	$17,000	$17,500	.50	$26,000	$26,500	.50
$21,300	$21,800	.45	$32,500	$33,000	.45	$17,500	$18,000	.45	$26,500	$27,000	.45
$21,800	$22,300	.40	$33,000	$33,500	.40	$18,000	$18,500	.40	$27,000	$27,500	.40
$22,300	$25,000	.35	$33,500	$40,000	.35	$18,500	$20,000	.35	$27,500	$34,000	.35
$25,000	$25,500	.30	$40,000	$40,500	.30	$20,000	$20,500	.30	$34,000	$34,500	.30
$25,500	$26,000	.25	$40,500	$41,000	.25	$20,500	$21,000	.25	$34,500	$35,000	.25
$26,000	$26,500	.20	$41,000	$41,500	.20	$21,000	$21,500	.20	$35,000	$35,500	.20
$26,500	$31,300	.15	$41,500	$50,000	.15	$21,500	$25,000	.15	$35,500	$44,000	.15
$31,300	$31,800	.14	$50,000	$50,500	.14	$25,000	$25,500	.14	$44,000	$44,500	.14
$31,800	$32,300	.13	$50,500	$51,000	.13	$25,500	$26,000	.13	$44,500	$45,000	.13
$32,300	$32,800	.12	$51,000	$51,500	.12	$26,000	$26,500	.12	$45,000	$45,500	.12
$32,800	$33,300	.11	$51,500	$52,000	.11	$26,500	$27,000	.11	$45,500	$46,000	.11
$33,300	$60,000	.10	$52,000	$96,000	.10	$27,000	$48,000	.10	$46,000	$74,000	.10
$60,000	$60,500	.09	$96,000	$96,500	.09	$48,000	$48,500	.09	$74,000	$74,500	.09
$60,500	$61,000	.08	$96,500	$97,000	.08	$48,500	$49,000	.08	$74,500	$75,000	.08
$61,000	$61,500	.07	$97,000	$97,500	.07	$49,000	$49,500	.07	$75,000	$75,500	.07
$61,500	$62,000	.06	$97,500	$98,000	.06	$49,500	$50,000	.06	$75,500	$76,000	.06
$62,000	$62,500	.05	$98,000	$98,500	.05	$50,000	$50,500	.05	$76,000	$76,500	.05
$62,500	$63,000	.04	$98,500	$99,000	.04	$50,500	$51,000	.04	$76,500	$77,000	.04
$63,000	$63,500	.03	$99,000	$99,500	.03	$51,000	$51,500	.03	$77,000	$77,500	.03
$63,500	$64,000	.02	$99,500	$100,000	.02	$51,500	$52,000	.02	$77,500	$78,000	.02
$64,000	$64,500	.01	$100,000	$100,500	.01	$52,000	$52,500	.01	$78,000	$78,500	.01
$64,500	and up	.00	$100,500	and up	.00	$52,500	and up	.00	$78,500	and up	.00

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

Payment Options

Visit the Department of Revenue Services (DRS) website at **www.ct.gov/TSC** to pay your Connecticut estimated taxes electronically using the ***TSC***.

Pay by Credit Card or Debit Card

You may elect to pay your estimated 2016 Connecticut income tax liability using your credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

- Visit: **www.officialpayments.com** and select *State Payments*; **or**
- Call Official Payments Corporation at **800-487-4567**.

Do not mail Form CT-1040ES if you make your payment by credit card or debit card. Your payment will be effective on the date you make the charge.

Pay by Mail

Make your check payable to **Commissioner of Revenue Services**.

To ensure your payment is applied to your account, write "2016 Form CT-1040ES" and your Social Security Number (SSN), optional, on the front of your check. Be sure to sign your check and paper clip it to the front of the coupon. **Do not send cash.** DRS may submit your check to your bank electronically.

Completing the Payment Coupon: Complete all required taxpayer identification information in blue or black ink only.

Enter the payment amount where indicated on the coupon. In determining your payment amount, you may subtract from your installment amount any available overpayment of 2015 income tax.

If you file this coupon, DRS will mail you personalized, preprinted coupons for the remaining quarters of the 2016 taxable year.