Form CT-1040 TCS 2021 Tax Calculation Schedule

Calculate your tax instantly online using the Connecticut 2021 Income Tax Calculator. Visit the DRS website at portal.ct.gov/DRS and select For Individuals.

Tax Calculation Schedule

Complete Lines 2, 4, 5, 6, and 8, using Tables A through E.

Enter Connecticut Adjusted Gross Income (AGI) from Form CT-1040, Line 5, or Form CT-1040NR/PY, Line 7. Form CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut AGI.	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. Enter amount from Table B, Initial Tax Calculation.	4.	00
5. Enter amount from Table C, 3% Tax Rate Phase-Out Add-Back. If zero, enter "0."	5.	00
6. Enter amount from Table D, Tax Recapture. If zero, enter "0."	6.	00
7. 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 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 Form CT-1040, Line 6, or Form CT-1040NR/PY, Line 8.	10.	00

Table A - Personal Exemptions for 2021 Taxable Year

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 Qualifying Widow(er)			Married Filing Separately			Head of Household			
Co	onnect	icut AGI		Connec	ticut AGI		Connec	ticut AGI		Connecticut AGI		
More '	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	\$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,		\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,		\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,		\$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						
		. TOO (D	40/04)	\$71,000	and up	\$ 0						

Table B - Initial Tax Calculation for 2021 Taxable Year



Calculate your tax instantly online using the Connecticut 2021 Income Tax Calculator.

Visit the DRS website at portal.ct.gov/DRS and select For Individuals.

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 1 to correctly calculate your 2021 Connecticut income tax. Use the filing status shown on the front of your return.

Coo and many states one mile in an and inch											
Single or Married Filing Se	parate	alv									
If the amount on Line 3 of the Tax Cald	-	•									
			000 3.00%								
Less than or equal to: \$10,000											
More than \$10,000, but less than or equal to											
More than \$50,000, but less than or equal to											
	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							
■ Enter result on Tax	Calcula	tion Schedule,	Line 4 (on Page 1) and continue	to Line 5. 🖊							
Sir	ngle or	Married Filin	g Separately Examples:								
Line 3 is \$13,000, Line 4 is \$	3450		Line 3 is \$525,000, Line 4 is \$	33,298							
\$13,000 - \$10,000	=	\$3,000	\$525,000 - \$500,000	= \$25,000							
\$3,000 X .05	=	\$150	\$25,000 x .0699	•							
\$300 + \$150	=	\$450	\$31,550 + \$1,748	•							
		•		, , , , , , , , , , , , , , , , , , ,							
Married Filing Jointly/Quali	-	` ,									
If the amount on Line 3 of the <i>Tax Cald</i>											
Less than or equal to:											
More than \$20,000, but less than or ed											
More than \$100,000, but less than or e	equal to	\$200,	000\$4,600 plus 5.5% of the	excess over \$100,000							
More than \$200,000, but less than or e	equal to	\$400,	000\$10,100 plus 6.0% of the	ne excess over \$200,000							
More than \$400,000, but less than or e	equal to	\$500,	000\$22,100 plus 6.5% of th	ne excess over \$400,000							
More than \$500,000, but less than or e											
More than \$1,000,000	•		· ·								
			e, Line 4 (on Page 1) and continue								
Marrie	d Filinc	Jointly/Qua	lifying Widow(er) Examples:								
Line 3 is \$22,500, Line 4 is \$	_	, commy qua	Line 3 is \$1,100,000, Line 4 is	\$70,090							
\$22,500 - \$20,000	=	\$2,500	\$1,100,000 - \$1,000,000								
\$2,500 × .05	=	\$125	\$100,000 × .0699								
·		*	-								
\$600 + \$125	=	\$725	\$63,100 + \$6,990	= \$70,090							
Head of Household											
If the amount on Line 3 of the Tax Calo											
Less than or equal to:		\$ 16,0	0003.00%								
More than \$16,000, but less than or ed	ղual to	\$ 80,0	000\$480 plus 5.0% of the e	excess over \$16,000							
More than \$80,000, but less than or ed	ղual to	\$160,	000\$3,680 plus 5.5% of the	e excess over \$80,000							
More than \$160,000, but less than or e	equal to	\$320,	000\$8,080 plus 6.0% of the	e excess over \$160,000							
More than \$320,000, but less than or e	-		•								
More than \$400,000, but less than or e	•		•	· · ·							
More than \$800,000	-										
·			•								
Enter result on Tax	Caicuia	tion Scheaule,	Line 4 (on Page 1) and continue	to Line 5.							
Line 0 in \$00,000 Line 4 in \$		ead of House	ehold Examples:	E2 220							
Line 3 is \$20,000, Line 4 is \$	OSU		Line 3 is \$825,000, Line 4 is \$								
\$20,000 - \$16,000	=	\$4,000	\$825,000 - \$800,000	= \$25,000							
\$4,000 x .05 \$480 + \$200	=	\$200 \$680	\$25,000 x .0699 \$50,480 + \$1,748	= \$1,748 = \$52,228							

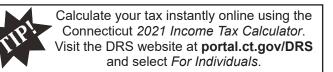


Table C - 3% Tax Rate Phase-Out Add-Back

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			d Filing Joi ifying Wido		Married	Filing Sep	arately	hold		
Connec	ticut AGI		Connect	ticut AGI		Connect	ticut AGI		Connec	ticut AGI	
More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out
\$ 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 N	Married Filing \$	Separately		ried Filing Joint alifying Widow(•	Head of Household			
Connecti	Connecticut AGI		Connecticut AGI			Connec			
More Than	Less Than	Recapture			Recapture	More Than	re Than Less Than		
	or Equal To	Amount		or Equal To	Amount		or Equal To	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 2021 Taxable Year

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 Qualifying Widow(er)			Married Filing Separately			Head of Household		
Connect	ticut AGI		Connect	ticut AGI		Connec	ticut 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
\$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