



Form CT-1040X

Amended Connecticut Income Tax Return for Individuals

2022



File and pay Form CT-1040X electronically using myconnect at portal.ct.gov/DRS-myconnect.

For January 1 - December 31, 2022, or other tax year beginning - and ending -
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Your first name Middle initial Last name Deceased Your Social Security Number (SSN) -

If joint return, spouse's first name Middle initial Last name Deceased Spouse's SSN -

Mailing address (number and street) Mailing address 2 (apartment number, PO Box)

City, town, or post office State ZIP code Country code

City or town of residence if different from above ZIP code Spouse's name (if Married filing separately)

Filing Status

Single Head of Household Married Filing Jointly Qualifying Surviving Spouse Married Filing Separately

On original return:

On this return:

Check the box below if you are amending your return as a result of federal or state audit changes to your income tax return or as a result of a timely-filed amended federal or state return. Enter the date of the federal or other state's final determination below. See Instructions Page 1.

Federal or state changes Final Determination Date: -
M M - D D - Y Y Y Y

You must attach a copy of the IRS audit or other state's results, federal Form 1040X, Form 1045, the other state's amended return, supporting documentation, and proof of the final determination.

Check the appropriate box to identify if you are attaching a completed: Form CT-1040 CRC, Claim of Right Credit Form CT-19IT, Title 19 Status Release Form CT-8379, Nonobligated Spouse Claim Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, 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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, or 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 Here

Keep a copy of this return for your records.

Your signature	Date (MM-DD-YYYY)	Home/cell telephone number
<input type="text"/>	<input type="text" value="-"/> - <input type="text" value="-"/>	<input type="text" value="-"/> - <input type="text" value="-"/>
Spouse's signature (if joint return)	Date (MM-DD-YYYY)	Daytime telephone number
<input type="text"/>	<input type="text" value="-"/> - <input type="text" value="-"/>	<input type="text" value="-"/> - <input type="text" value="-"/>
Type or print paid preparer's name	Your email address	
<input type="text"/>	<input type="text"/>	
Paid preparer's signature	Date (MM-DD-YYYY)	Telephone number
<input type="text"/>	<input type="text" value="-"/> - <input type="text" value="-"/>	<input type="text" value="-"/> - <input type="text" value="-"/>
Paid preparer's PTIN	Firm's Federal Employer Identification Number (FEIN)	
<input type="text"/>	<input type="text"/>	
Firm's name, address, and ZIP code	Check if self-employed <input type="checkbox"/>	

Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write your Social Security Number(s) (SSN) (optional) and "2022 Form CT-1040X" on your check. DRS may submit your check to your bank electronically.

Mail to: Department of Revenue Services
PO Box 2935
Hartford CT 06104-2935



Your Social Security Number

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Income	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
1. Federal adjusted gross income from federal Form 1040, Line 11, or federal Form 1040-SR, Line 11..... 1.		▶	.00
2. Additions, if any: See instructions. 2.		▶	.00
3. Add Line 1 and Line 2..... 3.		▶	.00
4. Subtractions, if any: See instructions. 4.		▶	.00
5. Connecticut adjusted gross income: Subtract Line 4 from Line 3. 5.		▶	.00
Residents go to Line 10; Nonresidents and part-year residents go to Line 6.			
Nonresidents and Part-Year Residents Only			
6. Enter your income from Connecticut sources from Schedule CT-SI. If less than or equal to zero, enter "0." 6.		▶	.00
7. Enter the greater of Line 5 or Line 6. If zero, go to Line 10 and enter "0." 7.		▶	.00
8. Income tax from <i>Tax Calculation Schedule</i> : See instructions. 8.		▶	.00
9. Divide Line 6 by Line 5. If Line 6 is equal to or greater than Line 5, enter 1.0000. 9.	.	▶	.
Tax			
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
13. Connecticut alternative minimum tax from Form CT-6251..... 13.		▶	.00
14. Add Line 12 and Line 13..... 14.		▶	.00
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 1, Line 11..... 17.		▶	.00
18. Connecticut income tax : Subtract Line 17 from Line 16..... 18.		▶	.00
19. Individual use tax : See instructions. 19.		▶	.00
20. Total tax : Add Line 18 and Line 19..... 20.		▶	.00

Continue on Page 3. Taxpayers must sign declaration on Page 1.



Your Social Security Number

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	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
20a. Enter amounts from Line 20.....20a.			.00
Payments and refundable credits			
21. Connecticut tax withheld: Enter amount from Line 70.....21.			.00
22. All 2022 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments22.			.00
22a. Connecticut earned income tax credit: From Schedule CT-EITC, Line 16. Schedule must be attached. Residents only22a.			.00
22b. Claim of right credit: From Form CT-1040 CRC, Line 6. Form must be attached.....22b.			.00
22c. Pass-Through Entity Tax Credit: From Schedule CT-PE, Line 1. Schedule must be attached.22c.			.00
23. Amounts paid with original return, plus additional tax paid after it was filed: Do not include penalty and interest.23.			.00
24. Total payments and refundable credits: Add Lines 21, 22, 22a, 22b, 22c and 23.....24.			.00
25. Overpayment, if any, as shown on original return or as previously adjusted.....25.			.00
26. Subtract Line 25 from Line 24.....26.			.00
Refund			
27. If Line 26 is greater than Line 20a, Column C, enter the amount overpaid.27.			.00
Amount You Owe			
28. If Line 20a, Column C, is greater than Line 26 enter the amount of tax due.28.			.00
29. Interest: Multiply Line 28 by number of months or fraction of a month, then by 1% (.01).....29.			.00
30. Amount you owe with this return: Add Line 28 and Line 29..... Amount you owe 30.			.00

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.



Your Social Security Number

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Schedule 1 - Modifications to Federal Adjusted Gross Income - Enter all amounts as positive numbers.

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. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income.	33.	▶		.00
34. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero.	34.	▶		.00
35. Loss on sale of Connecticut state and local government bonds.	35.	▶		.00
36. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year.	36.	▶		.00
36a. 80% of Section 179 federal deduction. See instructions.	36a.	▶		.00
37. Other - specify. <input type="text"/>	37.	▶		.00
38. Total additions: Add Lines 31 through 37. Enter here and on Page 2, Line 2, Column C.	38.	▶		.00

Subtractions From Federal Adjusted Gross Income

39. Interest on U.S. government obligations.	39.	▶		.00
40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations.	40.	▶		.00
41. Social Security benefit adjustment from <i>Social Security Benefit Adjustment Worksheet</i>	41.	▶		.00
42. Refunds of state and local income taxes.	42.	▶		.00
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities.	43.	▶		.00
44. Military retirement pay.	44.	▶		.00
45. 50% of income received from the Connecticut Teachers' Retirement System.	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. Connecticut Higher Education Trust (CHET) contributions made in 2022 or an excess carried forward from a prior year. See instructions. Enter CHET account number: ▶ <input type="text"/> Do not add spaces or dashes.	48.	▶		.00
48a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding four years.	48a.	▶		.00
48b. 100% of pension or annuity income. See instructions.	48b.	▶		.00
49. Other - specify: Do not include out-of-state income. <input type="text"/>	49.	▶		.00
50. Total subtractions: Add Lines 39 through 49. Enter here and on Page 2, 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. You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.

51. Modified Connecticut Adjusted Gross Income.	51.	▶		.00
For each column, enter the following:				
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
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
56. Multiply Line 54 by Line 55.	56.	▶		.00
57. Income tax paid to a qualifying jurisdiction.	57.	▶		.00
58. Enter the lesser of Line 56 or Line 57.	58.	▶		.00
59. Total credit: Add Line 58, all columns. Enter here and on Line 11, Column C.	59.	▶		.00



Your Social Security Number

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

Qualifying Property	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 (MM-DD-YYYY)	Amount Paid
60. Primary Residence			— — — —	60. ▶ .00
61. Auto 1			— — — —	61. ▶ .00
62. Auto 2 - Married filing jointly or qualifying surviving spouse only.			— — — —	62. ▶ .00
63. Total property tax paid: Add Lines 60, 61, and 62.				63. ▶ .00
64. Maximum property tax credit allowed.				64. 300 .00
65. Enter the lesser of Line 63 or Line 64.				65. .00
66. Enter the decimal amount for your filing status and Connecticut AGI from the 2022 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* in the Connecticut Resident Tax Information Return Instructions 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. ▶ .00
69b. Total use tax due at 6.35%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section B, Column 7	69b. ▶ .00
69c. Total use tax due at 7.75%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section C, Column 7	69c. ▶ .00
69d. Total use tax due at 2.99%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section D, Column 7	69d. ▶ .00
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.	69. ▶ .00

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

	Column A: Employer Federal ID Number Do not include dashes.	Column B: CT Wages, Tips, etc.	Schedule CT K-1	Column C: CT Income Tax Withheld Check box at left if from Schedule CT K-1.
70a. ▶		.00	▶	.00
70b. ▶		.00	▶	.00
70c. ▶		.00	▶	.00
70d. ▶		.00	▶	.00
70e. ▶		.00	▶	.00
70f. Enter additional Connecticut withholding from Supplemental Schedule CT-1040WH, Line 3.				▶ .00
70. Total Connecticut income tax withheld: Enter here and on Line 21, Column C.				.00



Purpose: Use this form to amend a previously-filed 2022 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**.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to DRS. Do not use staples.

Visit the Department of Revenue Services website at portal.ct.gov/DRS-myconneCT to file Form CT-1040X electronically using **myconneCT**.

If Form CT-1040X is filed to request 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 Form CT-1040X, Page 1.

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

<p>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.</p>	<p>File Form CT-1040X no later than 90 days after the final determination date. 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.</p>
<p>2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.</p>	<p>File Form CT-1040X no later than 90 days after the final determination date. 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.</p>
<p>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).</p>	<p>File Form CT-1040X no later than 90 days after the final determination date. 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.</p>
<p>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).</p>	<p>File Form CT-1040X no later than 90 days after the final determination date. 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.</p>
<p>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.</p>	<p>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.</p>

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-1040 CRC, 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 Form CT-1040X, Page 1 if you are amending your return as a result of the following:

- An IRS or federal court change or correction made to your federal 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**
- A timely-filed amended federal or other state's income tax return.

Enter the final determination date as listed on the document received from 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 Form CT-1040X, Page 3.

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* at portal.ct.gov/DRS/Individuals/Individual-Income-Tax.

Line 2 and Line 4: Enter the amount from *Schedule 1*, Line 38, 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 *2022 Tax Calculation Schedule* on Instructions Page 3.

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 *2022 Tax Calculation Schedule* on Instructions Page 3. 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 the return instructions to Form CT-1040 or Form CT-1040NR/PY at portal.ct.gov/DRS/Individuals/Individual-Income-Tax.

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 5, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. **Do not** send Forms W-2 or 1099, or Schedules CT K-1. If you have more than five federal Forms W-2 or 1099, or Schedules CT K-1, 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 70f, 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-1040 CRC, 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-1040 CRC, Line 6. You **must** check off the box for filing Form CT-1040 CRC on CT-1040X (Page 1) and attach a copy of Form CT-1040 CRC to the back of Form CT-1040X.

Line 22c: Pass-Through Entity Tax Credit: Complete **Schedule CT-PE, Pass-Through Entity Tax Credit for Individuals**, to calculate the amount of your Connecticut Pass-Through Entity Tax Credit if you have a **Schedule CT K-1, Member's Share of Certain Connecticut Items**, or **Schedule CT-1041 K-1, Beneficiary's Share of Certain Connecticut Items**. Enter the amount from Schedule CT-PE, Line 1. You **must** attach a copy of Schedule CT-PE 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 return instructions at portal.ct.gov/DRS/Individuals/Individual-Income-Tax.

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.

**Form CT-1040 TCS
2022 Tax Calculation Schedule**



Calculate your tax liability instantly by visiting **myconneCT** at portal.ct.gov/DRS-myconneCT. Below the *Individuals* panel on the **myconneCT** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*.

Tax Calculation Schedule

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

1. Residents of Connecticut , enter Connecticut Adjusted Gross Income (AGI) from Form CT-1040X, Line 5 (Page 2). Non-Residents or Part-Year residents , enter Connecticut AGI from Form CT-1040X, Line 7 (Page 2). Non-Resident or Part-Year filers must enter income from Connecticut sources if it exceeds Connecticut AGI.	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 amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6.	.00
7. 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. Connecticut Income Tax : Subtract Line 9 from Line 7. Residents : Enter here and on Form CT-1040X , Line 10. Nonresidents and Part-Year Residents : Enter here and on Form CT-1040X, Line 8.	10.	.00

Table A - Personal Exemptions for 2022 Taxable Year

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3. Use the filing status you report on your 2022 Amended Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal exemption.

Single			Married Filing Jointly or Qualifying Surviving Spouse			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						

Table B - Initial Tax Calculation for 2022 Taxable Year



Calculate your tax liability instantly by visiting **myconneCT** at portal.ct.gov/DRS-myconneCT. Below the *Individuals* panel on the **myconneCT** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*.

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

Use the filing status you report on your 2022 Amended Connecticut income tax return and your Connecticut AGI. 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

◀ Enter result on *Tax Calculation Schedule*, Line 4 (on *Instructions Page 3*) and continue to Line 5. ▶

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 Surviving Spouse

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

◀ Enter result on *Tax Calculation Schedule*, Line 4 (on *Instructions Page 3*) and continue to Line 5. ▶

Married Filing Jointly/Qualifying Surviving Spouse 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

◀ Enter result on *Tax Calculation Schedule*, Line 4 (on *Instructions Page 3*) and continue to Line 5. ▶

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



Calculate your tax liability instantly by visiting **myconneCT** at portal.ct.gov/DRS-myconneCT. Below the *Individuals* panel on the **myconneCT** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*.

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 you report on your 2022 Amended Connecticut income tax 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 Qualifying Surviving Spouse			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



Calculate your tax liability instantly by visiting **myconneCT** at portal.ct.gov/DRS-myconneCT. Below the *Individuals* panel on the **myconneCT** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*.

Table D - Tax Recapture

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

Use the filing status you report on your 2022 Amended 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 Qualifying Surviving Spouse			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	\$ 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



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Table E - Personal Tax Credits for 2022 Taxable Year

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

Use the filing status you report on your 2022 Amended Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal credit decimal amount.

Single			Married Filing Jointly or Qualifying Surviving Spouse			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