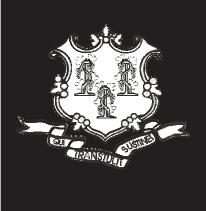
2008 FORM CT-1040

Connecticut Resident Income Tax

Return and Instructions

This booklet contains:

- Form CT-1040
- Supplemental Schedule CT-1040WH
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation
 Schedule
- Index



Dear Taxpayer:

The forms and information in this booklet are designed to make filing your 2008 Connecticut income tax return as easy as possible. However, an even easier option that eliminates the hassle of filing and mailing a paper tax return is electronic filing through the **Taxpayer Service Center** (*TSC*). Visiting the DRS website at **www.ct.gov/DRS** will show you why the *TSC* is the most efficient, secure way to file and can help you get your refund much faster than old-fashioned paper filing.

DRS endeavors to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. The FAQs - Taxpayer Answer Center on the DRS website contains answers to the most common tax questions. You may also send us an email or call to personally speak to a Taxpayer Services representative.

I encourage you to explore the *TSC* at www.ct.gov/DRS and let us know what you think of the experience. Your input is a valuable component of improving how we do business.

Sincerely,

Tax information is available on our website at www.ct.gov/DRS

Pam Law Commissioner of Revenue Services



Connecticut Taxpayer Service Center

File Form CT-1040, Form CT-1040 EXT, or Form CT-1040ES over the Internet using the Taxpayer Service Center.

Connecticut Federal/State e-file Program

File your federal and Connecticut returns together using *e-file*!



Visit www.ct.gov/DRS for more information on these programs.

CONN-TAX

If you have a touch-tone phone, you can obtain important tax information anytime from CONN-TAX, the Department of Revenue Services' information line. Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice (listed below), or follow the prerecorded instructions. Visit our *Taxpayer Answer Center* online at **www.ct.gov/DRS** and select the *FAQs - Taxpayer Answer Center* link on the left toolbar.

General Income Tax Information

101	Important income tax changes	107	Amending a Connecticut return
102	How to choose the correct form and filing method	108	Getting a copy of a previously filed return
103	Where to get forms and assistance	109	Offsets of state income tax refunds
104	Requesting a filing extension	110	Deducting Connecticut income tax when
105	Filing a decedent's return		completing your federal income tax return
106	Filing an error-free return		

Income Tax Filing Requirements, Residency, and Filing Status

201	Who must file a Connecticut return?	205	Members of the armed forces
202	What is gross income?	206	Student's filing requirements
203	Who is a resident, nonresident, or part-year	207	Dependent children's filing requirements
	resident?	208	What is your filing status?
204	What is Connecticut source income of a	209	Title 19 recipients
	nonresident?		

Individual Use Tax, Gift Tax, and Other Income Tax Returns

301	Individual use tax	304	S corporation information and composite income tax
302	Gift and estate tax	305	Partnership information and composite income tax
303	Income tax on trusts and estates		

Completing Form CT-1040 or Form CT-1040NR/PY

401	Tax status of U.S. government obligations	406	Modifications to federal adjusted gross income
402	Tax status of state or local obligations	407	Connecticut alternative minimum tax
403	Residents and part-year residents who paid income	408	Property tax credit
	tax to another jurisdiction	409	Questions about a state tax refund
404	Deferred compensation		
405	Pension income, Social Security benefits, and		

Estimated Income Tax Requirements

501	Who must estimate?	505	Annualization of income
502	Withholding instead of making estimates	506	Interest on underpayments
503	Estimated income tax form	507	Farmers and fishermen
504	When to file and how much to pay		

Individual Retirement Accounts

Questions on Telefiling and Webfiling Through the Taxpayer Service Center (TSC)

_	accusing and recuining	·····oag.	i the raxpayer certice center (700)
601	Who is eligible to Telefile through <i>TSC</i> ?	604	WebFiling through <i>TSC</i>
602	Tips for successful Telefiling through TSC	605	What if I make a mistake while WebFiling through
603	What if I make a mistake while Telefiling		TSC? Visit www.ct.gov/DRS/tsc to access TSC.
	through <i>TSC</i> ?		

Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only)

Wednesday, April 15....until 7:00 p.m.

Taxpayer Service Center for Individuals

Save time! Save money! Save a stamp!

File your Connecticut resident, part-year resident, or nonresident income tax return electronically using the **Taxpayer Service Center** (*TSC*) for *Individuals* to save time and effort while helping the Connecticut Department of Revenue Services (DRS) reduce state costs.

TSC-IND is an interactive, electronic self-service tool that can be accessed through the DRS website. **TSC-IND** offers taxpayers a free, fast, easy, and secure way to file a return. Users also can pay taxes, check the status of a refund, or conduct other business with DRS; all without leaving home.

Users of the *TSC* are designated as electronic filers and will no longer receive paper returns and booklets from DRS. This reduces future state costs for paper, postage, and printing, and helps decrease return processing costs.

Visit the DRS website at www.ct.gov/DRS for more information about *TSC-IND*.

Setting up a TSC Online Account for a New User

- 1 To begin, go to www.ct.gov/DRS.
- **2** On the Taxpayer Service Center (*TSC*) image select *Individual*.
- 3 An interim page will contain useful information related to this year's income tax returns. Select "Continue" to go to the TSC Login page and enter your Social Security Number.

Joint Connecticut income tax filers must enter the Social Security Number of the primary filer. The primary filer is generally the first person listed on the joint return.

- Select PIN or prior year's adjusted gross income from the drop down menu and enter it in the box.
- **6** Create your profile. You must create an individual profile by entering your name

Class State of Connecticut Department of Revenue Services Taxpo, or survey Taxpayer Service Center (TSC) Businesses Individuals Tax Professionals Filing Season Help Your Rights as a Connecticut Taxpayer Electronic Services Tax Research & Statistics Top 100 delin taxpayer list Starting a New Business? Register Here Cigarette &Tobacco Products Taxes Recent Tax News Featured Sites

Accessing Your Existing Account

To access an established TSC account, follow steps 1 through 3 and enter your password.

If you forgot your password, select the "Forgot Password" link and follow the prompts.

and contact information, and completing all other boxes. Keep your password in a safe place for future access.

You're done with the login process! You will need your Social Security Number and password each time you visit the *TSC*.

If you prefer to use our *Telefile* system, call 860-289-4829 and follow the telephone prompts to set up your profile.

Additional Assistance

Call the DRS Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) and select Option 6 during business hours to speak with a representative. TTY/TTD users only call 860-297-4911. Email DRS at **DRS@po.state.ct.us.**

What's New

• Filing Status Options: For taxable year 2008, the Connecticut filing status options are single, filing jointly for federal and Connecticut, filing jointly for Connecticut only, filing separately for federal and Connecticut, filing separately for Connecticut only, head of household, and qualifying widow(er) with dependent child.

The filing status for individuals who are parties to a civil union recognized under Connecticut law or in a marriage under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) is either filing jointly for Connecticut only or filing separately for Connecticut only. See *Filing Status* Page 13.

The chart below illustrates how the new Connecticut filing status options for the 2008 taxable year relate to the filing status options for the 2007 taxable year.

2007 Filing Status Option	2008 Filing Status Option
Single	Single
Head of household	Head of household
Qualifying widow(er) with dependent child	Qualifying widow(er) with dependent child
Married filing jointly	Filing jointly for federal and Connecticut
Married filing separately	Filing separately for federal and Connecticut
Civil union filing jointly	Filing jointly for Connecticut only
Civil union filing separately	Filing separately for Connecticut only

Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

- Personal Exemption and Credits: The personal exemption for individuals whose filing status is single has increased to \$13,000 for the 2008 taxable year. There is a \$1,000 reduction in the exemption for every \$1,000 of Connecticut adjusted gross income over \$26,000. See the Tax Calculation Schedule on Pages 44 and 45.
- **Property Tax Credit Limitation:** The property tax credit limitation for any taxpayer who files as a single individual has increased to \$56,500. The amount of the credit is reduced by 10% for each \$10,000 or fraction of \$10,000 that your Connecticut adjusted gross income exceeds \$56,500.
- Homecare Option Program for the Elderly: New legislation expands the allowed subtraction modification to include dividends or capital gains. An individual is

allowed, in computing his or her Connecticut adjusted gross income, to subtract from federal adjusted gross income (AGI) interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly. This modification is allowed to the extent that the interest, dividends, or capital gains is properly includable in the gross income of the designated beneficiary for federal income tax purposes.

The legislation modifies the definition of designated beneficiary to include any individual who has been designated as a beneficiary in the participation agreement and may include any individual who enters into a participation agreement or is subsequently designated as a spouse or the partner to a civil union of the designated beneficiary.

To make the modification to federal AGI for the Homecare Option Program for the Elderly, a taxpayer must file **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

• Military Pension Benefits: For taxable years beginning on or after January 1, 2008, Conn. Gen. Stat. §12-701(a) (20)(B) allows an individual, to the extent properly includable in federal AGI, in computing his or her Connecticut adjusted gross income, to subtract from his or her federal AGI 50% of the income received from the U.S. government as retirement pay for a retired member of the armed forces of the United States or the National Guard (retired member).

This legislation allows a retired member, for Connecticut income tax purposes, who received retirement pay from the U.S. government to exclude 50% of the retirement pay received from the U.S. government when computing adjusted federal tentative minimum tax and adjusted federal alternative minimum taxable income.

Benefits received by a beneficiary under an option or election made by a retired member and which commenced with the member's death are covered by this subtraction modification.

To make the military pension modification to federal AGI for 50% of a qualifying military pension, a taxpayer must file **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

 Mailing Labels: The Department of Revenue Services (DRS) no longer provides a preprinted peel-off label. You must enter your name, mailing address, SSN, and the name and SSN for your spouse (if filing a joint return) on the return.

General Information

Tax Assistance

DRS is ready to help you and offers several resources where you can get answers to your Connecticut tax questions.

Visit the DRS website at **www.ct.gov/DRS** or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices, telephone numbers, and office hours. If you visit, be sure to bring:

- Copy 2 of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number (SSN) card, photo identification, and proof of qualifying property tax payments if you are claiming a property tax credit; and
- Your **completed** federal Form 1040EZ, 1040A, or 1040.

Personal telephone assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) or visit the DRS website for details.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications anytime. Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet and at most public libraries, town halls, and post offices during the tax filing season.

Important Reminders

- ☐ You **must** use blue or black ink only to complete your return.
- ☐ Remember to send all **four** pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information (such as your name, SSN, ITIN, or attachments), the processing of your return will be delayed.
- □ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you receive the forms on or before January 31. If you receive an additional federal W-2 or 1099 form after filing your Connecticut income tax return, you may be required to file Form CT-1040X, Amended Connecticut Income Tax Return for Individuals. See Amended Returns on Page 32.
- □ Do not send W-2, 1099, or Schedule CT K-1 forms with your Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you fail to complete all columns.
- ☐ Check the correct filing status on your return.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.

- ☐ Have your paid preparer sign the return and enter the firm's Federal Employer Identification Number (FEIN) in the space provided.
- ☐ Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.
- ☐ Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.
- ☐ File the correct form. Most taxpayers qualify to electronically file their Connecticut income tax return or file Form CT-1040EZ, Connecticut Resident EZ Income Tax Return. See May I File My Connecticut Income Tax Return Over the Telephone Using Telefile, May I File My Connecticut Income Tax Return Over the Internet, or May I File Form CT-1040EZ on Page 9.
- ☐ If you receive federally taxable Social Security benefits, you **must file Form CT-1040**, Connecticut Resident Income Tax Return.
- ☐ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, remember to check the box next to the deceased taxpayer's SSN.
- □ Remember to check the box on the first page of your return if you are filing Form CT-1040CRC, Claim of Right Credit.
- ☐ Check the box on the first page of your return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- □ DRS no longer provides a preprinted peel-off label. You **must** enter your name, mailing address, SSN, and the name and SSN for your spouse (if filing a joint return) on the return.
- ☐ Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 15.
- ☐ Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect or are required to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing label on the envelope when filing your return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year **and** any of the following is true for the 2008 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT;

- You meet the Gross Income Test; or
- You had a federal alternative minimum tax liability.

If none of the above apply, do not file a Connecticut resident income tax return.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2008 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,000 and you are filing single;
- \$19,000 and you are filing head of household; or
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

Gross income means all income you received in the form of money, goods, property, services not exempt from federal income tax, **and** any additions to income required to be reported on **Form CT-1040**, *Schedule 1*.

Gross income includes but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
- Gross income from a business;
- Capital gains;
- Interest and dividends:
- Gross rental income;
- Gambling winnings;
- Alimony;
- · Taxable pensions and annuities;
- Prizes and awards;
- Your share of income from partnerships, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- Federally taxable Social Security benefits; and
- Federally taxable disability benefits.

The following examples explain the gross income test for a Connecticut resident:

Example 1: Your only income is from a sole proprietorship and you file federal Form 1040 reporting the following on Schedule C:

 Gross Income
 \$100,000

 Expenses
 (\$92,000)

 Net Income
 \$8,000

Because the **gross** income of \$100,000 exceeds the minimum requirement, you must file a Connecticut income tax return.

Example 2: You received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, you do not have to file a Connecticut income tax return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: You file as single on a Connecticut income tax return and received \$12,625 in wage income and \$1,000 in federally-exempt interest from California state bonds. Your federal gross income with additions from Form CT-1040, *Schedule 1* (interest on state or local obligations other than Connecticut) is \$13,625. Therefore, you must file a Connecticut income tax return.

Relief From Joint Liability

In general, if you and your spouse file a joint income tax return, you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited, specific cases, relief may be granted if you believe all or any part of the amount due should be paid only by your spouse. You may request consideration by filing Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief). See Special Notice 99(15), Innocent Spouse Relief, Separation of Liability, and Equitable Relief.

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Resident Return* on Page 5 are met.

However, if you do not have funds to pay your Connecticut income tax, complete **Form CT-19IT**, *Title 19 Status Release*, and attach it to the **front** of your Connecticut income tax return if the following two conditions apply:

- You were a Title 19 recipient during 2008; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2008.

Completing this form authorizes DRS to verify your Title 19 status for 2008 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File a Connecticut Resident Return* are met. The executor, administrator, or surviving spouse must check the box next to the deceased taxpayer's SSN on the front page of the return. The person filing the return must sign for the deceased taxpayer on the signature line and indicate the date of death.

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. A surviving civil union partner or spouse in a marriage recognized under *Kerrigan* may file a joint return as a surviving spouse as if federal income tax law permitted a civil union partner or spouse in a marriage recognized under *Kerrigan* to file as a surviving spouse. Write "filing as surviving spouse" in the deceased spouse's signature block on the return. If both spouses died in 2008, their legal representative must file a final return. The Connecticut and federal filing status must be the same unless the surviving spouse is a civil union partner or spouse in a marriage recognized under *Kerrigan*.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing jointly with your deceased spouse, you may claim the refund on the jointly-filed return. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Income received by the estate of the decedent for the portion of the year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041**, Connecticut Income Tax Return for Trusts and Estates.

Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if he or she meets the requirements of *Who Must File a Connecticut Resident Return*. In determining whether the gross income test is met, the nonresident alien must take into account any income not subject to federal income tax under an income tax treaty between the United States and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income. See Form CT-1040, *Schedule 1*, Line 38, or Form CT-1040NR/PY, *Schedule 1*, Line 40.

If the nonresident alien does not have and is not eligible for a Social Security Number (SSN), he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS and enter it in the space provided for an SSN. DRS no longer processes income tax returns or Form CT-1040 EXT with "Applied For" or "NRA" entered in the SSN field. You must have applied for and been issued an ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed.

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the United States and they have made an election to file a joint federal income tax return and they do, in fact, file a joint federal income tax return. Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately except as noted by the following.

A civil union partner or a spouse in a marriage recognized under *Kerrigan* who is a nonresident alien may file a joint Connecticut income tax return as long as his or her civil union partner or spouse is a citizen or resident of the United States. A civil union partner or spouse filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately for Connecticut only.

Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a **resident** for the 2008 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2008 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2008 taxable year and spent a total of more than 183 days in Connecticut during the 2008 taxable year.

Nonresident aliens who meet either of these conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes. See also *Spouses With Different Residency Status* on Page 14 and *Special Information for Nonresident Aliens* on this page.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2008 taxable year, you must file **Form CT-1040EZ** or **Form CT-1040**.

You are a **part-year resident** for the 2008 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2008 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2008 taxable year, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

You are a **nonresident** for the 2008 taxable year if you are neither a resident nor a part-year resident for the 2008 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2008 taxable year, you must file Form CT-1040NR/PY.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Spouses With Different Residency Status* on Page 14.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2008 even if your domicile was Connecticut.

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2008 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2008 taxable year; and
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2008 taxable year.

Group B

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- 2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in the portion of the taxable year bears to 548. See the calculation below:

Number of days in the nonresident portion	v	00	=	Maximum days
548	Х	90	-	allowed in Connecticut

See **Special Notice 2000(17)**, 2000 Legislation Affecting the Connecticut Income Tax.

Military Personnel Filing Requirements

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Resident, Part-Year Resident, or Nonresident* on Page 7.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) may be subject to Connecticut income tax. See the instructions for a

Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.

Example: Jennifer is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

If Jennifer had no other income . . .

Since Jennifer resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return. Military personnel are residents of the state in which they resided when they enlisted.

If Jennifer had a part-time job in Connecticut . . .

Her Connecticut source income from nonmilitary employment is taxable. Jennifer must file Form CT-1040NR/PY to report the income.

Spouses of military personnel stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Resident*, *Part-Year Resident*, or *Nonresident* on Page 7. See **Informational Publication 2008(22)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.

Combat zone is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Members of the U.S. Armed Forces serving in military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See **Informational Publication 2008(22)**, Connecticut Income Tax Information for Armed Forces Personnel and Veterans.

May I File My Connecticut Income Tax Return Over the Telephone Using *Telefile*

Most residents qualify to *Telefile* their Connecticut income tax return. You may *Telefile* your Connecticut income tax return if you are eligible to file **Form CT-1040EZ** and **all** of the following are true:

CIIC	o folio wing are trae.
	You filed a Connecticut income tax return in the last three
	years;
	Your filing status is the same as the last return DRS has
	on file. See the chart in the What's New section on Page 4
	for information on 2008 filing status options;
	Your name and address has not changed. However, if
	your name or address has changed, contact the DRS
	Registration Unit at 860-297-4962 (during business
	hours) one day prior to Telefiling;
	You have no more than seven W-2 or 1099 forms showing
	Connecticut income tax withheld;
	You (and your spouse, if filing a joint return) were a

☐ Your federal adjusted gross income is \$350,000 or less;

local income taxes; and

Connecticut resident for the entire 2008 taxable year;

☐ Your only Connecticut modification to federal adjusted

gross income is a federally taxable refund or state and

You are **not eligible** to Telefile your 2008 Connecticut income tax return if:

☐ You report federally taxable Social Security benefits;

☐ You made estimated Connecticut income tax payments or had an overpayment applied to the 2008 taxable year;

☐ You are filing **Form CT-1040CRC**, *Claim of Right Credit*;

☐ You are filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your return;

☐ You are claiming credit for income taxes paid to a qualifying jurisdiction; **or**

☐ You have a federal alternative minimum tax liability.

If you meet the eligibility requirements listed, you may *Telefile* your Connecticut income tax return. The *Telefile Worksheet* is included in the **2008 Form CT-1040EZ and Electronic Filing Options Booklet**, which is available at most Connecticut public libraries, town halls, post offices, or DRS offices.

May I File My Connecticut Income Tax Return Over the Internet

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center** (*TSC*) to file their Connecticut income tax return. For more information about the *TSC*, see Page 3. You may electronically file your Connecticut income tax return if all of the following are true:

☐ You filed a Connecticut income tax return in the last three years; or you have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license or Connecticut non-driver ID;

Your filing status is the same as the last return DRS has on file. See the chart in the *What's New* section on Page 4 for information on 2008 filing status options;

If your filing status changed since your last filing, you may be able to file electronically through the *TSC*. If the filing status you want to use is not displayed in the drop-down menu, you cannot file electronically through the *TSC* this year, but you may be able to file electronically through e-file.

You are not filing Form CT-8379, Nonobligated Spot	ıse
Claim, with your return;	

- ☐ You are not filing Form CT-1040CRC, Claim of Right Credit; and
- ☐ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld.

May I File Form CT-1040EZ

Connecticut residents may file the short, simple Form CT-1040EZ if **all** of the following are true:

- ☐ You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
- ☐ You did not report federally taxable Social Security benefits for the 2008 taxable year;
- ☐ You had no modifications to federal adjusted gross income for Connecticut income tax purposes **or** your only modification is a federally taxable refund of state and local income taxes. See *Schedule 1 Modifications to Federal Adjusted Gross Income* on Page 19;
- ☐ You are not claiming credit for income taxes paid to another jurisdiction;
- ☐ You do not have a federal alternative minimum tax liability;
- ☐ You are **not** filing **Form CT-1040CRC**, *Claim of Right Credit*;
- ☐ You are not claiming an adjusted net Connecticut minimum tax credit; and
- ☐ You did not report treaty income on your federal income tax return.

Connecticut Adjusted Gross Income

Connecticut adjusted gross income is your federal adjusted gross income as properly reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4; and any Connecticut modifications required to be reported on Form CT-1040, *Schedule 1*.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2008 are references to your taxable year beginning during 2008.

You must use the same method of accounting for Connecticut income tax purposes you use for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File

Your Connecticut income tax return is due on or before April 15, 2009. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- · UPS Next Day Air
- · UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. See **Policy Statement 2008(3)**, *Designated Private Delivery Services and Designated Types of Service*.

If Form CT-1040 is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 12 to determine if interest and penalty must be reported with the return.

Extension Requests

Extension of Time to File

To request an extension of time to file your return, you must file **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, and pay all the tax you expect to owe on or before the due date.

You do not need to file Form CT-1040 EXT if you:

- Have requested an extension of time to file your 2008 federal income tax return and you expect to owe no additional Connecticut income tax for the 2008 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; or
- If you pay your expected 2008 Connecticut income tax due using a credit card on or before April 15.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; or
- You have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2008 and wish to submit a payment with Form CT-1040 EXT.

If you file an extension request with a payment after the due date, generally April 15, DRS will deny your extension request.

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties* on Page 12 if you do not pay all the tax due with your extension request.

Visit www.ct.gov/DRS to file your extension over the Internet.

U.S. Citizens Living Abroad

If you are a U.S. citizen or resident living outside the United States and Puerto Rico, or if you are in the armed forces of the United States serving outside the United States and Puerto Rico and are unable to file a Connecticut income tax return on time, you must file Form CT-1040 EXT. You must also pay the amount of tax due on or before the original due date of the return.

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date is extended for six months. If you are still unable to file your return and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

Extension of Time to Pay

You may be eligible for a six-month extension of time to pay the tax due if you can show that paying the tax by the due date will cause undue hardship. You may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1040 or Form CT-1040 EXT and send it on or before the due date. As evidence of the need for extension, you **must** attach:

- An explanation of why you cannot borrow money to pay the tax due;
- A statement of your assets and liabilities; and
- An itemized list of your receipts and disbursements for the preceding three months.

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe. To ensure proper posting of your payment, write "2008 Form CT-1040" and your SSN(s) (optional) on the front of your check. Mail payments to:

Department of Revenue Services Accounts Receivable Unit PO Box 5088 Hartford CT 06102-5088

Where to File

For **refunds and all other tax forms without payment** enclosed, use the mailing label with this address and mail your return to:

Department of Revenue Services PO Box 2976 Hartford CT 06104-2976

For **all tax forms with payment** enclosed, use the mailing label with this address and mail your return with payment to:

Department of Revenue Services PO Box 2977 Hartford CT 06104-2977

Estimated Tax 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 2009 taxable year.

Your required annual payment for the 2009 taxable year is the lesser of:

- 90% of the income tax shown on your 2009 Connecticut income tax return; or
- 100% of the income tax shown on your 2008 Connecticut income tax return, if you filed a 2008 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 2008 taxable year, and you did not file a 2008 income tax return because you had no Connecticut income tax liability; or
- You were a nonresident or part-year resident with Connecticut source income during the 2008 taxable year and you did not file a 2008 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 source income during the 2008 taxable year, your required annual payment is 90% of the income tax shown on your 2009 Connecticut income tax return.

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 2008(27)**, A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES.

Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2009. If you made estimated tax payments in 2008, you will automatically receive coupons for the 2009 taxable year in mid-January. They will be preprinted with your name, address, and SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2008, use Form CT-1040ES to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you.

You may pay your 2009 estimated Connecticut income tax payments by credit card. See Form CT-1040ES, included in this booklet. You may also file and pay your Connecticut estimated tax using the *TSC*. Visit our website at **www.ct.gov/DRS** and click on the *TSC* logo for more information.

To avoid making estimated tax payments, you may request your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2009(7)**, *Is My Connecticut Withholding Correct?*

2009 Estimated Tax Due Dates Due dates of installments and the amount of required payments for 2009 calendar year taxpayers are:				
April 15, 2009	25% of your required annual payment			
June 15, 2009	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)			
September 15, 2009	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)			
January 15, 2010	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)			

An estimate is considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i) (2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2010, for the 2009 taxable year. The required installment is the lesser of $66^2/_3\%$ of the income tax shown on your 2009 Connecticut income tax return or 100% of the income tax shown on your 2008 Connecticut income tax return.

A farmer or fisherman who files a 2009 Connecticut income tax return on or before March 1, 2010, 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.

Farmers or fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040. See **Informational Publication 2008(19)**, Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax, or **Informational Publication 2007(13)**, Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax.

Interest on Underpayment of Estimated Tax

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 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, 2009, or the date on which the underpayment is paid.

A taxpayer who files a 2008 Connecticut income tax return on or before January 31, 2009, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 2009.

A farmer or fisherman who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2009, if he or she files a 2008 Connecticut income tax return on or before March 1, 2009, and pays in full the amount computed on the return as payable on or before that date.

Filing Form CT-2210

You may be charged interest if your 2008 Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate

the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See *Interest on Underpayment of Estimated Tax* on this page.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is 10% of the tax due. If a request for an extension of time to file has been granted, you can avoid a penalty for failure to pay the full amount due by the original due date if you:

- Pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return; and
- Pay the balance due with the return on or before the extended due date. If you file your return electronically and pay your balance due by check, then your check must be postmarked on whichever is earlier: the date of acceptance of the electronic return or the extended due date.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you are required to file **Form CT-1040X**, *Amended Connecticut Income Tax Return for Individuals*, and fail to do so, a penalty may be imposed.

Waiver of Penalty

You may be able to have your penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest **cannot** be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must include:

- A clear and complete written explanation;
- Your name and SSN;
- The taxable filing period;
- The name of the original form filed or billing notice received; and
- Documentation supporting your explanation.

Attach your request to the **front** of your tax return **or** mail it separately with a copy of your tax return to:

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

Refund Information

DRS issues refund checks as quickly as possible. If you electronically file your return, you will be issued your refund in four days unless additional review is required. However, for returns filed on paper, you must allow eight to ten weeks from the date you mailed the return before calling to check on the status of your refund.

You may check on the status of your refund anytime by calling **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). You can also check on the status of your refund on the *TSC*. Click on the *Individual* to reach the Welcome Page. You can also check on the status of your refund on the *TSC* at www.ct.gov/myrefund.

Be ready to provide your SSN (and your spouse's, if filing jointly) and the exact amount of the refund you requested. If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment. Interest is computed at the rate of $\frac{2}{3}$ % for each month or fraction of a month between the ninetieth day following receipt of your properly completed claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund, all or part of your overpayment may be used to pay outstanding debts or taxes. Your overpayment will be applied in the following order: penalty and interest you owe, other taxes you owe DRS, debts to other Connecticut state agencies, federal taxes you owe the IRS, taxes you owe to other states, amounts designated by you to be applied to your 2009 estimated tax, and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will be mailed an explanation for the reduction.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support, a debt to any Connecticut state agency, or tax due to another state, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2008 and who made Connecticut income tax payments (withholding or estimates) for the 2008 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2008; and
- An overpayment of tax was made.

If you are a nonobligated spouse, you may claim your share of a joint refund by filing Form CT-8379, *Nonobligated Spouse Claim*.

When filing Form CT-8379, attach all W-2 and 1099 forms showing Connecticut income tax withheld. Remember to check the box on the front of your Connecticut income tax return and attach Form CT-8379 to the front of your return.

Do **not** use Form CT-8379 to claim your share of a Connecticut refund that was applied to federal taxes you owe to the IRS. You must contact the IRS Office of the Local Taxpayer Advocate in Hartford, Connecticut, at 860-756-4555.

Completing Form CT-1040

Before you begin, gather all your records, including all your federal W-2 and 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return. Complete the return in blue or black ink only.

1 Taxpayer Information

Filing Status

Check the appropriate box to indicate your filing status. You may check only one box. Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law (civil union partners).

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted. Civil union partners or spouses in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) must use **filing jointly for Connecticut only** or **filing separately for Connecticut only**. They may not use single or, if applicable, head of household (although this will be their filing status for federal income tax purposes).

Filing Jointly for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing jointly except as noted below.

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.

- If you are **both part-year residents** of Connecticut and have the same period of residency, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.

Filing Jointly for Connecticut Only: This is your Connecticut income tax filing status if you are parties to a civil union recognized under Connecticut law or if you are in a marriage recognized under *Kerrigan* and have elected to file a joint Connecticut income tax return except as noted below:

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut and have the same period of residency, you may choose filing jointly for Connecticut only or filing separately for Connecticut only as your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.
- If you are both nonresidents of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only, unless you both elect to file a joint Connecticut income tax return. If an election is made,

filing jointly for Connecticut only is your Connecticut income tax filing status.

Filing Separately for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing separately.

Filing Separately for Connecticut Only: This is your Connecticut income tax filing status if you are civil union partners or if you are spouses in a marriage recognized under *Kerrigan* and have not elected to file a joint Connecticut income tax return. This is also your Connecticut income tax filing status if the instructions above so indicate.

If your filing status is qualifying widow(er) with dependent child on federal From 1040 or 1040A, check the box on Form CT-1040EZ for "Qualifying widow(er) with dependent child." **Do not enter** your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN.

Spouses With Different Residency Status

When one spouse is a **nonresident alien** and the other spouse is a **citizen** or **resident** of the United States, **each** spouse who is required to file a Connecticut income tax return **must** file as filing separately for Connecticut only unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return, and they do, in fact, file a joint federal income tax return. This requirement does not apply if you are civil union partners or spouses in a marriage recognized under *Kerrigan*; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means the joint federal adjusted gross income **must** be used on Form CT-1040, Line 1. It also means the spouse who might not otherwise be required to file a Connecticut income tax return will now be jointly and severally liable for any tax liability associated with the filing of a joint Connecticut income tax return.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you will have to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040, Line 1, your income as recalculated. This provision does not apply if you are civil union partners or spouses in a marriage recognized under *Kerrigan*.

Taxpayers Filing Jointly for Connecticut Only: Taxpayers filing jointly for Connecticut only must recalculate their federal adjusted gross income as if, for federal tax purposes, they were allowed and elected to file as married filing jointly.

Employer provided health insurance coverage for an employee's civil union partner or for a spouse in a marriage recognized under *Kerrigan* is taxable income to the employee for federal income tax purposes. In this case, you must subtract the amount from your federal adjusted gross income and enter the result on Line 1 of your Connecticut income tax return.

Social Security Number, Name, and Address

You **must** write your Social Security Number (SSN), name, and address in the space provided. If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If the taxpayer is deceased, see *Deceased Taxpayers* on Page 6.

If you are a nonresident alien and do not have an SSN, enter your Individual Taxpayer Identification Number (ITIN) in the space provided above your name. Nonresident aliens who have applied for an ITIN from the Internal Revenue Service by filing federal Form W-7, but have not received the ITIN, must wait for the ITIN to be issued before filing their Connecticut tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total. If you do not round, DRS will disregard the cents.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

2 Calculate Your Tax

Line Instructions

Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2008 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.

Nonresident aliens, see *Special Information for Nonresident Aliens* on Page 7. Civil union partners or spouses in a marriage recognized under *Kerrigan*, see *Taxpayers Filing Jointly for Connecticut Only* on Page 14.

Line 2: Additions

Enter the amount from Form CT-1040, Schedule 1, Line 39. See Additions to Federal Adjusted Gross Income on Page 19.

Line 3

Add Line 1 and Line 2 and enter the total.

Line 4: Subtractions

Enter the amount from Form CT-1040, Schedule 1, Line 50. See Subtractions From Federal Adjusted Gross Income on Page 20.

Line 5: Connecticut Adjusted Gross Income

Subtract Line 4 from Line 3 and enter the result. This is your Connecticut adjusted gross income.

Line 6: Income Tax

For each filing status, if the amount on Line 5 is: \$12,000 or less for filing separately; \$13,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for filing jointly, or qualifying widow(er) with dependent child, enter "0" on Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods.

Tax Tables: If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 34 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 6.

Tax Calculation Schedule: If your Connecticut adjusted gross income is more than \$102,000, you **must** use the *Tax Calculation Schedule* on Page 44 or visit **www.ct.gov/DRS** to use the Income Tax Calculator on the DRS website to figure your tax. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000.

Line 7: Credit for Income Taxes Paid to Qualifying Jurisdictions

If all or part of the income reported on this return is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040, *Schedule 2*, and enter the amount from Line 59 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* on Page 23.

You **must attach a copy of your return** filed with the qualifying jurisdiction(s) or the credit will be disallowed.

Line 8

Subtract Line 7 from Line 6 and enter the result. If Line 7 is greater than Line 6, enter "0."

Line 9: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2008, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter the amount shown on Form CT-6251, Line 23.

Line 10

Add Line 8 and Line 9 and enter the total.

Line 11: Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both

If Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, complete and attach *Schedule 3* on Page 4 of Form CT-1040 to be allowed this credit. Enter the amount from Line 68 on Line 11. Be certain to include all of the requested information or your credit may be denied. See *Schedule 3 - Property Tax Credit* on Page 26.

The credit is limited to the lesser of \$500 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is **\$500** per return regardless of filing status. See *Property Tax Credit Table* on Page 28. This credit can be used to offset only your 2008 income tax. You may not carry this credit forward and it is not refundable.

Line 12

Subtract Line 11 from Line 10 and enter the result. If less than zero, enter "0."

Line 13: Adjusted Net Connecticut Minimum Tax Credit

Enter the amount from **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates*, on Line 13. If you did not pay Connecticut alternative minimum tax in 1993 or after, or if you entered an amount on Form CT-1040, Line 9, enter "0."

Line 14: Connecticut Income Tax

Subtract Line 13 from Line 12 and enter the result. If less than zero, enter "0."

Line 15: Individual Use Tax

Complete and attach *Schedule 4* on Page 4 of Form CT-1040. Enter on Line 15 total use tax due as reported on *Schedule 4*, Line 69. You **must** enter "0" if no Connecticut use tax is due; otherwise you have not filed a use tax return.

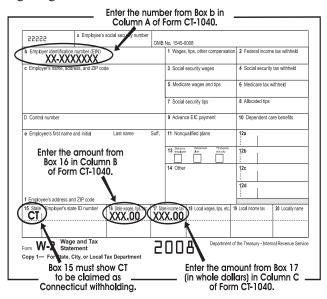
Line 16 and Line 17

Add Line 14 and Line 15. Enter the total on Line 16 and Line 17.

3 Payments

Line 18: Connecticut Tax Withheld

For each federal W-2 or 1099 form where Connecticut income tax was withheld, enter the following on Lines 18a through 18g.



Column A: Enter the Employer Identification Number or Payer Identification Number.

Column B: Enter the amount of Connecticut wages, tips, etc.

Column C: Enter the amount of Connecticut income tax withheld.

You **must** complete all columns or your Connecticut withholding will be disallowed. Do **not** include tax withheld for other states or federal income tax withholding.

If you have **more than seven** federal W-2 or 1099 forms showing Connecticut income tax withheld, you must complete and attach **Supplemental Schedule CT-1040WH**, *Connecticut Income Tax Withholding*. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 18h.

Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 18.

Do not send copies of W-2 and 1099 forms. Keep these for your records. DRS may request them at a later date.

When filing **Form CT-8379**, *Nonobligated Spouse Claim*, attach all W-2 and 1099 forms showing Connecticut income tax withheld.

Line 19: All 2008 Estimated Tax Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2008 estimated payments made in 2009. **Do not** include any refunds received.

Line 20: Payments Made With Form CT-1040 EXT If you filed **Form CT-1040 EXT**, *Application for Extension*

of Time to File, enter the amount you paid with that form.

Line 21: Total Payments

Add Lines 18, 19, and 20 and enter the total. This represents the total of all Connecticut tax payments made.

4 Overpayment

Line 22: Overpayment

If Line 21 is greater than Line 17, subtract Line 17 from Line 21 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 23, 24, and 25. If Line 21 is less than Line 17, go to Line 26.

If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated tax, or both, by any installment due date, your refund may be reduced by the interest due on the underpayment of estimated tax. See **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*.

Line 23: Amount of Line 22 You Want Applied to Your 2009 Estimated Tax

Enter the amount of your 2008 overpayment you want applied to your 2009 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2009, if your return is filed on time or if you filed a timely request for extension and your return is filed within the extension period. Payments received after April 15, 2009, will be applied as of the date of receipt. Your request to apply this amount to your 2009 estimated income tax is irrevocable.

Line 24: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. Complete and attach *Schedule 5* on Page 4 of Form CT-1040. Enter the total contributions as reported on *Schedule 5*, Line 70. **Your contribution is irrevocable**.

You may also make direct contributions by following the instructions on Page 29.

Line 25: Refund

Subtract the total of Line 23 and Line 24 from Line 22. Enter the result. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 25a, 25b, and 25c to have your refund directly deposited into your checking or savings account.

Name of Depositor Street Address		Date		No. 101
City, State, Zip Code Pay to the Order of			\$	
Name of your Bank Street Address City, State, Zip Code				
092125789	091 025 025413		0101	
Acouting Number	Account Number			

Enter your nine-digit bank routing number and your bank account number in Lines 25b and 25c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.

If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Your overpayment will be applied in the following order: penalty and interest you owe; other taxes you owe DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2009 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 26: Tax Due

If Line 17 is greater than Line 21, subtract Line 21 from Line 17 and enter the result. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 11.

Line 27: Penalty for Late Payment or Late Filing Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% of the amount due. See *Penalty for Late Payment or Late Filing* on Page 12.

Late Filing Penalty: In the event that no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Line 28: Interest for Late Payment or Late Filing

If you fail to pay the tax when due, interest will be charged at 1% per month or fraction of a month from the due date until payment is made.

Line 29: Interest on Underpayment of Estimated Tax If Line 14 minus Line 18 is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210; leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the earlier of the day you pay your tax or April 15, 2009.

Line 30: Total Amount Due

Add Lines 26 through 29 and enter the total. This is the total amount you owe. Pay the amount in full with your return.

Payment Options

Pay Electronically

Visit the DRS **Taxpayer Service Center** (*TSC*) at **www.ct.gov/DRS** and follow the prompts to make a direct payment. You may also visit **https://drsindtax.ct.gov** to make a direct payment if you do not want to login to the *TSC*. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date (April 15, 2009) to avoid penalty and interest.

Pay by Credit Card or Debit Card







stercard VISA

If you filed a 2007 Connecticut income tax return, you may elect to pay your 2008 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, VISA® card, or comparable debit card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% of your total tax payment. 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.

- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777; or
- Visit www.officialpayments.com and select Payment Center.

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 proper posting of your payment, write "2008 Form CT-1040" and your SSN(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.** DRS may submit your check to your bank electronically.

Failure to file or **failure to pay** the proper amount of tax when due **will result in penalty and interest charges**. It is to your advantage to file when your return is due whether or not you are able to make full payment.

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH, to the back of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040EXT.

6 Sign Your Return

After you complete Form CT-1040, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return. The signature line is on Page 2 of Form CT-1040.

If you file a joint return, you **must** review the information with your spouse. When both you and your spouse sign the return, you become jointly and severally responsible for paying the full amount of tax, interest, and penalties due.

Paid Preparer Signature

Anyone you pay to prepare your return must sign and date it. Paid preparers must also enter their SSN or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2008 tax return, enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). To authorize DRS to contact the paid preparer who signed your return, enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you enter a designee's name, you and your spouse, if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give DRS any information missing from your return;
- Call DRS for information about the processing of your return or the status of your refund or payment; and
- Respond to certain DRS notices you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

Once DRS completes processing the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2009 tax return. This is April 15, 2010, for most taxpayers.

Selecting a designee does not replace a power of attorney and will not authorize the designee to receive refund checks, bind you to anything (including additional tax liabilities), or represent you before DRS. To authorize another individual to represent you or act on your behalf, you must complete **LGL-001**, *Power of Attorney*.

Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked "Clip check here." To ensure proper posting of your payment, write "2008 Form CT-1040" and your SSN(s) (optional) on the front of your check.

If you must file any of the following forms, attach the form(s) to the **front** of your income tax return in the following order:

- Form CT-1040CRC, Claim of Right Credit
- Form CT-19IT, Title 19 Status Release
- Form CT-1127, Application for Extension of Time for Payment of Income Tax
- Form CT-8379, Nonobligated Spouse Claim

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH, to the **back** of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040EXT.

Filing Your Return

Keep a copy of this return and all attachments for your records. Attach to this return any required schedules and forms. Do **not** attach copies of your federal income tax return or federal schedules.

- 1. Remove both labels from the envelope flap along the perforation.
- 2. Choose the correct label for your return, moisten, and place it on the return envelope.
- 3. Affix the correct postage to the envelope.

Do not use these mailing labels to send other correspondence to DRS. Using these labels for other purposes will delay our response to you.

Recordkeeping

Make a copy of your tax return, worksheets that you used, and records of all items appearing on the return (such as W-2 and 1099 forms) until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

You may request a copy of a previously-filed Connecticut income tax return from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can usually expect to receive your copy in approximately three weeks.

Form CT-1040 Schedules

The following modifications to federal adjusted gross income are provided in Conn. Gen. Stat. §12-701(a)(20). Your federal adjusted gross income may not be further modified in determining your Connecticut adjusted gross income except as expressly provided by Conn. Gen. Stat. §12-701(a)(20).

Schedule 1 Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 31: Interest on State and Local Government Obligations Other Than Connecticut

Enter the total amount of interest income derived from state and municipal government obligations (other than obligations of the State of Connecticut or its municipalities) which is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Line 32: Exempt-Interest Dividends From a Mutual Fund Derived From State or Municipal Government Obligations Other Than Connecticut

Enter the total amount of exempt-interest dividends received from a mutual fund that are derived from state and municipal government obligations other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt-interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Example: A fund invests in obligations of many states including Connecticut. Assuming that 20% of the distribution is from Connecticut obligations, the remaining 80% would be added back on this line.

Line 33: Reserved for Future Use

Line 34: Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI

If you filed federal Form 4972, Tax on Lump-Sum Distributions, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 34. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

Line 35: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 35. If the amount is less than zero, enter the amount on Line 46.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 35 or, if less than zero, on Line 46.

Line 36: Loss on Sale of Connecticut State and Local Government Bonds

Enter the total losses from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used to determine gain (loss) for federal income tax purposes whether or not the entire loss is used in computing federal adjusted gross income.

Line 37: Reserved for Future Use

Line 38: Other

Use Line 38 to report any of the following modifications:

- 1. Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
- 2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
- 3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.

- 4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
- 5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
- 6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes.
- 7. Add back to the extent deductible in determining federal adjusted gross income, any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
- 8. Also use Line 38 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 31 through 36.

Line 39: Total Additions

Add Lines 31 through 38 and enter the total.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 40: Interest on U.S. Government Obligations

Enter the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government obligations, which federal law prohibits states from taxing (for example, U.S. government bonds such as Saving Bonds Series EE or Series HH and U.S. Treasury bills or notes).

For Series EE U.S. Savings Bonds, you are entitled to include on Line 40 **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you will report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

Do not enter the amount of interest income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing interest income derived from these obligations and this interest income is taxable for Connecticut income tax purposes.

Do not enter the amount of interest paid to you on any federal income tax refund.

Line 41: Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

Enter the total amount of exempt dividends received from a qualifying mutual fund that are derived from U.S. government obligations. A mutual fund is a qualifying fund if, **at the close of each quarter** of its taxable year, at least 50% of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to you by the mutual fund.

Do not enter the amount of dividend income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations, and this income is taxable for Connecticut income tax purposes.

Example: A qualifying mutual fund pays a dividend of \$100. Of the distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount reported on Line 41 is \$55.

Line 42: Social Security Benefit Adjustment

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax. Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under *Kerrigan* must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or filing separately and the amount reported on Form CT-1040, Line 1, is **less than \$50,000**; or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040, Line 1, is **less than \$60,000**. If this is the case, enter on Line 42 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* on Page 21 and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets in federal Publication 590 or federal Publication 915, see **Informational Publication 2008(24)**, *Connecticut Tax Tips for Senior Citizens*.

If you are using a worksheet not from a federal publication, such as one you printed from a tax preparation program on your computer or one given to you by your tax preparer, you

Social Security Benefit Adjustment Worksheet - Line 4	2								
Enter the amount from Form CT-1040 , Line 1.									
If your filing status is single or filing separately, is the amount on Line 1 \$50,000 or more?									
☐ Yes: Complete this worksheet.									
☐ No: Do not complete this worksheet. Enter the amount of federally taxable Social Security ben Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.	efits	you reported on federal							
If your filing status is filing jointly, qualifying widow(er), or head of household, is the amount on Lin	ne 1	\$60,000 or more?							
☐ Yes: Complete this worksheet.									
No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.									
A. Enter the amount reported on your 2008 federal Social Security Benefits Worksheet, Line 1.									
If Line A is zero or less, stop here and enter "0" on Line 42. Otherwise, go to Line B.									
B. Enter the amount reported on your 2008 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2008, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet.	В.								
If Line B is zero or less, stop here. Otherwise, go to Line C.									
C. Enter the lesser of Line A or Line B.	C.								
D. Multiply Line C by 25% (.25).	D.								
E. Taxable amount of Social Security benefits reported on your 2008 federal Social Security Benefits Worksheet, Line 18.	E.								
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040, Line 42. If Line D is greater than or equal to Line E, enter "0."	F.								

should verify that the line references from these worksheets are the same as the equivalent federal publication to be certain you are using the proper amounts.

Line 43: Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes reported on your federal Form 1040, Line 10. If federal Form 1040, Line 10, is blank or if you filed federal Form 1040A or 1040EZ, enter "0."

Line 44: Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2, or both, railroad retirement benefits or supplemental annuities during 2008, you may deduct the amount included in your federal adjusted gross income but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 42 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income. See also Informational Publication 2008(24), Connecticut Tax Tips for Senior Citizens.

Line 45: Special Depreciation Allowance for Qualified Property Placed in Service During Preceding Year(s)

If you added bonus depreciation to your federal adjusted gross income on your 2004 Form CT-1040, Line 33, you may subtract 25% of that bonus depreciation amount on Line 45.

Example: Linda was required to make an addition modification of \$6,000 on Line 33 of her 2004 Form CT-1040. On her 2008 Form CT-1040, Line 45, she will make a subtraction modification of \$1,500. This amount is 25% of the \$6,000 reported on her 2004 Form CT-1040, Line 33.

See Special Notice 2003(21), 2003 Legislation Affecting the Connecticut Income Tax.

Line 46: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Schedule CT-1041B, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 46. If the amount is greater than zero, enter the amount on Line 35.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications if less than zero on Line 46.

Line 47: Gain on Sale of Connecticut State and Local Government Bonds

Enter the total of all gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used to determine gain (loss) for federal income tax purposes.

Line 48: Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). The modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, filing separately, or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is filing jointly or qualifying widow(er) with dependent child.

If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.

See **Special Notice 2006(11)**, 2006 Legislative Changes Affecting the Income Tax.

Line 49: Other

Use Line 49 to report any of the following modifications:

- 1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
- 2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
- 3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and is attributable to a trade or business of that individual.

- 4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income, and are attributable to a trade or business of that individual.
- 5. Subtract the amount of any distributions you received from the CHET fund as a designated beneficiary to the extent includable in your federal adjusted gross income.

Congress passed legislation excluding from federal gross income any distribution from a qualified State tuition program (such as CHET) to the extent the distribution is used to pay for qualified higher education expenses (Pub. L. No. 107-16, §402). To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 49.

- 6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
- 7. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income.
- 8. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains are properly included in the gross income of the designated beneficiary for federal income tax purposes.
- 9. Subtract 50% of the income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Do **not** use Line 49 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, below) or income of a nonresident spouse. See *Spouses With Different Residency Status* on Page 14.

Line 50: Total Subtractions

Add Lines 40 through 49 and enter the total.

Electronic Filing!



Free and secure!

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

You **must** first complete Form CT-1040, *Schedule 3 - Credit* for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both, before completing Schedule 2. See the instructions for Schedule 3 - Property Tax Credit on Page 26.

Am I Eligible for the Credit for Income Taxes Paid to Qualifying Jurisdictions

If you are a **resident** of Connecticut and if any part of your income was taxed by a **qualifying jurisdiction**, you may be able to claim a credit against your Connecticut income tax liability for qualifying income tax payments you have made.

Taxpayers seeking a credit for alternative minimum taxes paid to another jurisdiction must complete **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*, to calculate their alternative minimum tax credit.

Qualifying Jurisdiction

A qualifying jurisdiction includes another state of the United States, a local government within another state, or the District of Columbia. A qualifying jurisdiction does not include the State of Connecticut, the United States, or a foreign country or its provinces (for example, Canada and Canadian provinces).

Qualifying Income Tax Payments

Qualifying income tax payments are income taxes you actually paid on income:

- Derived from or connected with sources within the qualifying jurisdiction; and
- Subject to tax in the qualifying jurisdiction.

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See Informational Publication 2005(16), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut; or
- Income from real or tangible personal property situated in a qualifying jurisdiction.

Income from intangibles, such as stocks and bonds, is not considered derived from or connected with sources within a qualifying jurisdiction **unless** the income is from property employed in a business, trade, or profession carried on in that jurisdiction.

What Payments Do Not Qualify

 Income tax payments made to a qualifying jurisdiction on income not derived from or connected with sources within the qualifying jurisdiction (such as wages not derived from or connected with sources within the qualifying jurisdiction);

- Income tax payments made to a qualifying jurisdiction on income not included in your Connecticut adjusted gross income:
- Income tax paid to a jurisdiction that is not a qualifying jurisdiction, including a foreign country or its provinces (for example, Canada and Canadian provinces);
- Alternative minimum tax paid to a qualifying jurisdiction;
- Income tax paid to a qualifying jurisdiction if you claimed credit on that jurisdiction's income tax return for income tax paid to Connecticut; or
- Penalties or interest on income taxes you paid to a qualifying jurisdiction.

Limitations to the Credit

The total credit is limited to whichever of the following amounts is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The portion of Connecticut income tax due on the Connecticut adjusted gross income sourced in the qualifying jurisdiction; **or**
- The amount of your Connecticut income tax entered on Form CT-1040, Line 6.

How to Calculate the Credit

You **must** first complete your income tax return(s) for the qualifying jurisdiction(s). Then complete the Schedule 2 - Worksheet above to determine the amount to enter on *Schedule 2*, Line 53.

The allowed credit must be separately computed for each qualifying jurisdiction. Use separate columns for each qualifying jurisdiction for which you are claiming a credit. Attach a copy of all income tax returns filed with qualifying jurisdictions to your Connecticut income tax return or the credit will be disallowed.

Schedule 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you need more than two columns, create a worksheet identical to Schedule 2 and attach it to the back of your Form CT-1040.

If you are claiming credit for income taxes paid to another state **and** to one of its political subdivisions, follow these rules to determine your credit.

- A. If the **same amount** of income is taxed by both the city and state (see example for Line 56 on Page 25):
 - 1. Use only **one** column on Form CT-1040, *Schedule 2*, to calculate your credit;
 - 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; and
 - 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 57 of that column.

Schedule 2 - Worksheet									
Complete this worksheet and enter the amount from Line 20, Column II, on I CT-1040, <i>Schedule 2</i> , Line 53. Complete a separate worksheet for each qualijurisdiction if you paid income tax to more than one qualifying jurisdiction.		Column I	Column II Amount Taxable in Qualifying Jurisdiction						
1. Wages, salaries, tips, etc.	1.								
2. Taxable interest	2.								
3. Ordinary dividends	3.								
4. Taxable refunds, credits, or offsets of state and local income taxes	4.								
5. Alimony received	5.								
6. Business income or (loss)	6.								
7. Capital gain or (loss)	7.								
8. Other gains or (losses)	8.								
9. Taxable amount of IRA distributions	9.								
10. Taxable amount of pensions and annuities	10.								
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11.								
12. Farm income or (loss)	12.								
13. Unemployment compensation	13.								
14. Taxable amount of social security benefits	14.								
15. Other income (including lump-sum distributions)	15.								
16. Add Lines 1 through 15.	16.								
17. Total federal adjustments to income	17.								
18. Federal adjusted gross income: Subtract Line 17 from Line 16.	18.								
19. Connecticut modifications: See instructions.	19.								
20. Connecticut adjusted gross income: Add Line 18 and Line 19. Enter the amount from Column II on Form CT-1040, <i>Schedule 2</i> , Line 53.	20.								

- B. If the **amounts** of income taxed by both the city and state **are not the same**:
 - 1. Use **two** columns on Form CT-1040, *Schedule 2*;
 - 2. Include only the same income taxed by both jurisdictions in the first column; **and**
 - 3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet to determine the portion of your Connecticut adjusted gross income derived from a qualifying jurisdiction. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions listed below.

- The income is derived from or connected with sources within a qualifying jurisdiction;
- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in the jurisdiction; and
- You have paid income tax on the income to that qualifying jurisdiction.

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction. Keep the worksheet with your 2008 tax records. Do not attach it to your tax return.

The federal income tax return line references are to the federal Form 1040. If you file a federal Form 1040A or federal Form 1040EZ, use the appropriate lines from those forms.

Column I

Enter on Lines 1 through 15 of the worksheet the amounts entered on Lines 7 through 21, respectively, of your federal income tax return.

Enter on Line 17 of the worksheet the amount entered on Line 36 of your federal income tax return.

Enter on Line 19 of the worksheet the **net** amount of your Connecticut modifications to federal adjusted gross income. Subtract Form CT-1040, *Schedule 1*, Line 50, from Line 39 to arrive at this amount.

Column II

For each line, enter that portion of the amount entered on the same line of Column I you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. On Line 19, enter only the portion of Connecticut modifications **directly related** to income sourced in the qualifying jurisdiction. The fact that the qualifying jurisdiction may take into account your entire adjusted gross income (to compute the rate at which your income sourced in that jurisdiction will be taxed) does not mean you paid income tax to that jurisdiction on your entire adjusted gross income. Because you are a nonresident of the qualifying jurisdiction,

you may be taxed by that jurisdiction only on your income sourced in that jurisdiction.

Example 1: Laura, a Connecticut resident whose filing status is single, earned wages of \$150,000 from a company located in the State of New York. Laura works inside and outside of New York and allocated her wage income based upon the days worked in New York. She determined \$100,000 to be her New York State allocated wage income and reported and paid this amount on her New York nonresident income tax return. On her federal Form 1040, Line 7, she entered \$150,000. When completing the Schedule 2 Worksheet, she enters \$150,000 in Column I, Line 1, and \$100,000 in Column II, Line 1. Laura also enters \$100,000 on Form CT-1040, *Schedule 2*, Line 53.

Example 2: Luke and Lee file a joint federal Form 1040 and a joint Form CT-1040. Lee's wages as an employee working in Rhode Island are \$20,000 and Luke's wages as an employee working in Connecticut are \$25,000. On their federal Form 1040, Line 7, they enter \$45,000. When completing the Schedule 2 Worksheet, Luke and Lee enter \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Luke and Lee also enter \$20,000 on Form CT-1040, *Schedule 2*, Line 53.

Example 3: Linda is a sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. On Linda's federal Form 1040, Line 12, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on Schedule C, \$35,000 is derived from the Massachusetts location. When completing the Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 6, and \$55,000 (\$90,000 - \$35,000) in Column II, Line 6. Linda also enters \$55,000 on Form CT-1040, *Schedule 2*, Line 53.

Schedule 2 - Line Instructions

Line 51: Modified Connecticut Adjusted Gross Income

Add to Connecticut adjusted gross income from Line 5 any **net** loss derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation whether or not income tax was actually paid to the jurisdiction(s). The modified amount is entered on Line 51.

Example: Fred's Connecticut adjusted gross income of \$60,000 includes income of \$15,000 from business activities conducted in Massachusetts and a net loss of \$20,000 from a business conducted in Rhode Island. He must add the \$20,000 net loss to the \$60,000 and enter the \$80,000 on Line 51.

Line 52: Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If you are claiming credit for income taxes paid to a political subdivision of another state, enter the name and two-letter code of the state.

Standard Two-Letter Codes

Alabama AL	Louisiana	LA	Ohio	OH
Arizona AZ	Maine	ME	Oklahoma	OK
Arkansas AR	Maryland	MD	Oregon	OR
California CA	Massachusetts	MA	Pennsylvania	PA
Colorado CC	Michigan	MI	Rhode Island	RI
Delaware DE	Minnesota	MN	South Carolina.	S C
District of Columbia DC	Mississippi	MS	Tennessee	TN
Georgia GA	Missouri	MO	Utah	UT
Hawaii HI	Montana	MT	Vermont	VT
Idaho ID	Nebraska	NE	Virginia	VA
Illinois IL	New Jersey	N J	West Virginia	W
Indiana IN	New Mexico	NM	Wisconsin	WI
IowaIA	New York	NY		
Kansas KS	North Carolina.	NC		
KentuckyKY	North Dakota	ND		

Line 53: Non-Connecticut Income

Complete the Schedule 2 Worksheet on Page 24 to determine the total non-Connecticut income included in your Connecticut adjusted gross income and reported on a qualifying jurisdiction's income tax return. Enter the amount from Column II, Line 20, of the Worksheet.

Line 54

Divide the amount on Line 53 by the amount on Line 51. The result cannot exceed 1.0000. Round to four decimal places.

Line 55: Income Tax Liability

Subtract Line 11 from Line 6 and enter the result.

Line 56

Multiply the percentage arrived at on Line 54 by the amount reported on Line 55.

Example: Jean is a Connecticut resident who worked in City Y, a city in State X, during the taxable year. Jean's filing status is single and her Connecticut adjusted gross income is \$160,000. The amount entered on Jean's Form CT-1040, Line 55, is \$7,800. Both State X and City Y impose an income tax. Her Connecticut adjusted gross income derived from State X is \$80,000 as is her Connecticut adjusted gross income derived from City Y. Because the amounts of income taxed by both State X and City Y are the same, Jean uses one column on Form CT-1040, *Schedule 2*. Jean pays an income tax of \$6,000 to State X and an income tax of \$360 to City Y. Since Jean's Form CT-1040, Line 51, is \$160,000, her *Schedule 2* is completed as follows:

	Column A	Column B
Line 52	State X, City Y	
Line 53	80,000 00	00
Line 54	.5000	
Line 55	7,800 00	00
Line 56	3,900 00	00
Line 57	6,360 00	00
Line 58	3,900 00	00
Line 59	Total Credit	3,900 00

Line 57: Income Tax Paid to a Qualifying Jurisdiction

Enter the total amount of income tax paid to a qualifying jurisdiction.

Income tax paid means the lesser of your income tax liability to the qualifying jurisdiction or the income tax paid to that jurisdiction as reported on a return filed with that jurisdiction, but not penalty or interest. Do **not** report the amount of tax withheld for that jurisdiction directly from your W-2 or 1099 form. You **must** first complete a return for the qualifying jurisdiction to determine the amount of income tax paid.

Line 58

Enter the lesser of the amounts reported on Line 56 or Line 57.

Line 59: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 58A, Line 58B, and Line 58 of any additional worksheets. The amount on Line 59 cannot exceed the amount on Line 56. Enter the total here and on Form CT-1040, Line 7.

You **must attach a copy of your return** filed with the qualifying jurisdiction(s) or the credit will be disallowed.

Schedule 3 – Property Tax Credit

Connecticut residents **must** complete *Schedule 3* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2008 to a Connecticut political subdivision on a primary residence or privately owned or leased motor vehicle, or both. You must attach Schedule 3 to your Form CT-1040 or your credit will be disallowed. If you entered zero on Form CT-1040, Line 10, **do not** complete this schedule. See **Informational Publication 2007(21)**, *Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify

You may take credit against your 2008 Connecticut income tax liability for property tax payments you made on your primary residence or privately owned or leased motor vehicle, or both, to a Connecticut political subdivision. Generally, property tax bills due and paid during 2008 qualify for this credit. This includes any installment payments you made during 2008 that were due in 2008 and any installments you prepaid during 2008 due in 2009. Supplemental property tax bills that were due during 2008 or 2009 also qualify if paid during 2008. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit.

Taxpayers who file a joint Connecticut income tax return may include property tax bills for which each spouse is individually or jointly liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2008 (either by the leasing company or by you). Refer to your January 2009 billing statement from the leasing company to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount

of property taxes paid on your leased motor vehicle or provide you with a toll-free number you may call to obtain the necessary information. If you do not receive a billing statement in January 2009, contact your leasing company for the appropriate property tax information.

Example 1: Lisa received a property tax bill for a motor vehicle listed on her town's October 1, 2006, grand list. The bill was payable in two installments, July 1, 2007, and January 1, 2008. If Lisa paid the January 1, 2008, installment on January 1, 2008, she is eligible to claim it on her 2008 income tax return. If she prepaid it during 2007, she is not eligible to take credit for it on her 2008 return, but she may have been eligible to take credit for it on her 2007 return.

Example 2: Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2007, grand list. The bill was payable in two installments, July 1, 2008, and January 1, 2009. Mary is eligible to take credit for both installments on her 2008 income tax return if she paid both installments during 2008. If Mary waited until January 1, 2009, to pay her second installment, she is not eligible to take credit on her 2008 return for this installment, but she may be eligible to take credit for it on her 2009 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence or motor vehicle, or both) is \$500 per return regardless of filing status.

This maximum property tax credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on Form CT-1040, Line 10, and is phased out depending upon your Connecticut adjusted gross income. To be allowed this credit, you must complete *Schedule 3* in its entirety and attach it to your return.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is single, filing separately, or head of household is limited to the property tax paid on **one** motor vehicle even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is filing jointly or qualifying widow(er) with dependent child are limited to the property taxes paid on **two** motor vehicles.

Schedule 3 - Line Instructions

Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make, and model.

Date(s) Paid

Enter the date(s) you paid qualifying property tax.

Line 60: Primary Residence

Enter the total amount of property tax paid on your primary residence.

Line 61: Auto 1

Enter the total amount of property tax paid on your motor vehicle.

Line 62: Filing Jointly or Qualifying Widow(er) Only - Auto 2

Enter the total amount of property tax paid on your second motor vehicle.

Line 63

Add Lines 60, 61, and 62 and enter the total.

Line 64

The maximum property tax credit allowed is \$500.

Line 65

Enter the lesser of Line 63 or Line 64.

Line 66

Enter "0" on Line 66 and enter amount from Line 65 on Line 68 if your:

Filing status is:	Connecticut adjusted gross income is:
Single	\$ 56,500 or less
Filing jointly or qualifying widow(er) \$100,500 or less
Filing separately	\$ 50,250 or less
Head of household	1 \$ 78,500 or less

Otherwise, go to the *Property Tax Credit Table* on Page 28 or visit the DRS website at **www.ct.gov/DRS** to use the Property Tax Calculator. Enter the decimal amount from the *Property Tax Credit Table* on Form CT-1040, Line 66.

Line 67

Multiply Line 65 by Line 66.

Line 68

Subtract Line 67 from Line 65. Enter here and on the front of Form CT-1040, Line 11.



Free and secure!

Property Tax Credit Table

Enter the amount from **Form CT-1040**, *Schedule 3 - Property Tax Credit*, Line 65, on Line 68 and Line 11, **if your filing status is:**

Otherwise, enter the decimal amount from the Property Tax Credit Table below on Form CT-1040, *Schedule 3*, Line 66.

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040, Line 5.

Single

If you are single and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$56,500	0
\$56,500	\$66,500	.10
\$66,500	\$76,500	.20
\$76,500	\$86,500	.30
\$86,500	\$96,500	.40
\$96,500	\$106,500	.50
\$106,500	\$116,500	.60
\$116,500	\$126,500	.70
\$126,500	\$136,500	.80
\$136,500	\$146,500	.90
\$146,500	and up	1.00

Filing Separately

If you are filing separately for federal and Connecticut or filing separately for Connecticut only and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$50,250	0
\$50,250	\$55,250	.10
\$55,250	\$60,250	.20
\$60,250	\$65,250	.30
\$65,250	\$70,250	.40
\$70,250	\$75,250	.50
\$75,250	\$80,250	.60
\$80,250	\$85,250	.70
\$85,250	\$90,250	.80
\$90,250	\$95,250	.90
\$95,250	and up	1.00

Filing Jointly or Qualifying Widow(er)

If you are filing jointly for federal and Connecticut, filing jointly for Connecticut only, or qualifying widow(er) and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$100,500	0
\$100,500	\$110,500	.10
\$110,500	\$120,500	.20
\$120,500	\$130,500	.30
\$130,500	\$140,500	.40
\$140,500	\$150,500	.50
\$150,500	\$160,500	.60
\$160,500	\$170,500	.70
\$170,500	\$180,500	.80
\$180,500	\$190,500	.90
\$190,500	and up	1.00

Head of Household

If you are head of household and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$78,500	0
\$78,500	\$88,500	.10
\$88,500	\$98,500	.20
\$98,500	\$108,500	.30
\$108,500	\$118,500	.40
\$118,500	\$128,500	.50
\$128,500	\$138,500	.60
\$138,500	\$148,500	.70
\$148,500	\$158,500	.80
\$158,500	\$168,500	.90
\$168,500	and up	1.00

Schedule 4 - Individual Use Tax

In general, goods or services purchased out-of-state and subject to the Connecticut sales tax if those goods or services are purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who purchased goods from mail order or catalog companies and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete **Form CT-1040**, *Schedule 4 - Individual Use Tax*, to calculate your use tax liability.

List separately any individual item with a purchase price of \$300 or more. Although you do not need to list separately any individual item with a purchase price of less than \$300, the items are subject to tax and the total of the purchase price of these items should be reported. Multiply the sales and use tax rate of 6% by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on *Schedule 4*, Line 69, and Form CT-1040, Line 15.

See Informational Publication 2007(27), Q&A on the Connecticut Individual Use Tax.

If you require additional lines, you should create an identical schedule and attach it to the back of your Form CT-1040.

Enter only those purchases subject to use tax you have not previously reported on **Form OP-186**, *Connecticut Individual Use Tax Return*.

You must enter "0" on Form CT-1040, Line 15, if no Connecticut use tax is due. If you do not make an entry on Line 15, you will not have filed a use tax return.

Line 69

Complete Schedule 4 - Individual Use Tax and enter the total use tax due on Line 69 and on Form CT-1040, Line 15.

Contributions to Designated Charities

Write in a whole dollar amount for each fund to which you wish to contribute on **Form CT-1040**, *Schedule 5*. Add your contributions and enter the total from *Schedule 5* on Form CT-1040, Line 24. **Your contribution is irrevocable.**

Aids Research Education Fund	Organ Transplant Fund	Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Breast Cancer Research and Education Fund	Safety Net Services Fund	Military Family Relief Fund
Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS) and is administered by the CT Department of Public Health.	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients and is administered by the CT Department of Social Services.	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats and is administered by the CT Department of Environmental Protection.	Assists research, education, and community service programs related to breast cancer and is administered by the CT Department of Public Health.	Protects the children of families who are no longer eligible for public assistance benefits and is administered by the CT Department of Social Services.	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military services creates family financial hardship and is administered by the CT Military Department.
To contribute directly, send to: Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	To contribute directly, send to: Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	To contribute directly, send to: Department of Environmental Protection- Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	To contribute directly, send to: Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS #11 CCS PO Box 340308 Hartford CT 06134-0308	To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	To contribute directly send to: Military Department, Military Family Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795
Make check payable to: Treasurer, State of Connecticut/AIDS Fund	Make check payable to: Commissioner of Social Services/Organ Transplant Fund	Make check payable to: DEP-Endangered Species/ Wildlife Fund	Make check payable to: Treasurer, State of Connecticut/Breast Cancer Fund	Make check payable to: Commissioner of Social Services/Safety Net Fund	Make check payable to: Treasurer, State of Connecticut/Military Family Relief Fund

Questions and Answers About the Connecticut Individual Use Tax

For additional information, see **Informational Publication 2007(27)**, *Q&A on the Connecticut Individual Use Tax*.

1. What is the use tax?

When you make a retail purchase in this state, you usually pay sales tax to the seller who in turn pays the tax to DRS. Sometimes Connecticut sales tax is not paid to the retailer. In these situations, the purchaser must pay the use tax directly to DRS.

2. On what kinds of goods or services must I pay use tax?

You must pay use tax on taxable tangible personal property, whether purchased or leased. Examples of taxable personal property include items of clothing costing \$50 or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers, and prewritten computer software. Some taxable services include repair services to your television, motor vehicle, or computer; landscaping services for your home; reupholstering services for your household furniture; or charges for online access to computer services.

3. Are there exemptions from the use tax?

Yes. If you buy goods or services in Connecticut that are exempt from sales tax, they are exempt from the use tax if you buy them out-of-state for use in Connecticut. Some examples are items of clothing that cost less than \$50, charges to access the Internet through an Internet provider's server, and repair and maintenance services to vessels.

4. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?

No. If all the items you purchased **and brought into** Connecticut at one time total \$25 or less, you do not have to pay Connecticut use tax. The \$25 exemption does **not** apply to items **shipped or mailed** to you.

5. What is the use tax rate?

In general, the use tax rate for taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

6. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?

If the goods or services were purchased for use in Connecticut and the tax paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax due is the difference between the Connecticut tax and the tax paid to the other state.

Example: You purchased a \$1,000 refrigerator in another state and paid a \$50 tax to that state. If you bought the refrigerator for use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10 after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, the Connecticut use tax is \$60.

7. When must individuals pay the use tax?

You must pay the individual use tax when you file an individual income tax return. **Forms CT-1040EZ**, **CT-1040**, or **CT-1040NR/PY** must be filed on or before April 15, 2009, or use the **Taxpayer Service Center** (*TSC*) or *Telefile* to file your 2008 income tax return. If you are not required to file a Connecticut income tax return, you must pay the use tax on **Form OP-186**, *Connecticut Individual Use Tax Return*. You may file Form OP-186 for the entire year or you may file several returns throughout the year.

If you are engaged in a trade or business, you must register with DRS for business use tax and report purchases made in connection with your trade or business on **Form OS-114**, *Sales and Use Tax Return*.

8. What are the penalties and interest for not paying the use tax?

The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month or fraction of a month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.

9. On what amount should the use tax be calculated?

Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6%).

Electronic Filing!



Free and secure!

Other Taxes You May Owe

Below is a general description of other Connecticut taxes for which you may be liable. See the forms or publications specified for more detailed information. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Connecticut Gift Tax (Form CT-706/709)

When Connecticut taxable gifts are made during a calendar year by resident or nonresident individuals, a Connecticut gift tax return is required to be filed to report the gifts even if no Connecticut gift tax is due. Connecticut taxable gifts are those gifts that (1) are taxable gifts, for federal gift tax purposes, and (2) involve gifts of Connecticut real property; gifts of tangible personal property situated within Connecticut; or gifts of intangible personal property made by Connecticut residents. Connecticut gift tax is now due when the aggregate amount of Connecticut taxable gifts made during all calendar years beginning on or after January 1, 2005, exceeds \$2 million. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. Connecticut taxable gifts are reported on and Connecticut gift tax is paid (if due) with Form CT-706/709, Connecticut Estate and Gift Tax Return. The due date of the return is April 15 for gifts made during the preceding calendar year. See Special Notice 2005(10), 2005 Legislation Repealing the Succession Tax and Amending the Connecticut Gift Tax and the Connecticut Estate Tax.

Connecticut Income Tax Withholding by Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Informational Publication 2009(1)**, *Connecticut Circular CT*.

Business Entity Tax (Form OP-424)

The business entity tax (BET) is an annual tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes either:
 - Treated as a partnership if it has two or more members;
 or
 - Disregarded as an entity separate from its owner if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnerships (LPs).

The BET applies to those business entities listed above if either: (1) the entity was formed under Connecticut law; or (2) the entity was not formed under Connecticut law but is required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). See **Special Notice 2006(12)**, 2006 Legislative Changes Affecting the Business Entity Tax, and **Informational Publication 2008(26)**, Q & A on the Business Entity Tax.

Anpayer Service Center

Electronic Filing! Free and secure!

Amended Returns

Purpose: Use a 2008 Form CT-1040X to amend a previously-filed 2008 Connecticut income tax return for individuals. If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years

after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties* on Page 12.

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

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

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after 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.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after 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.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

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

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

Financial Disability: If you are financially disabled, as defined in I.R.C. §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.

2008 Connecticut Income Tax Tables

Electronic Filing!



Free and secure!

2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AG	l is **	And you	aro					And you		ЛІЗР				And you	aro		
11 O1 A0		Alla you	aie			11 01 70		Alla you	are			11 01 70		Alla you	ai e		
More	Less	Cimala	* Filing	Eiling	Head of	More	Less	Cimala	* Filing	Filing	Head of	More	Less	Cimala	* Filing	Filing	Head of
Than	Than or Equal To	Single	Jointly	Filing Separately		Than	Than or Equal To	Single	Jointly	Separately	Household	Than	Than or Equal To	Single	Jointly	Separately	Household
	Lquai 10			l			Lquai 10										
\$0 -	12,000	NO T	'AX DU			\$15.	,000					\$18 ,	,000				
12,000	12,050	0	0	0	0	15,000	15,050	15	0	27	0	18,000	18,050	68	0	108	0
12,050	12,100	0	0	1	0	15,050	15,100	16	0	28	0	18,050	18,100	69	0	109	0
12,100		0	0	1	0	15,100	15,150	16	0	28	0		18,150	69	0	110	0
12,150		0	0	1	0		15,200	16	0	29	0		18,200	70	0	111	0
12,200		0	0	2	0			17	0	29	0		18,250	71	0	112	0
12,200	12,250	U	U	2	U	15,200	15,250	17	U	23	U	10,200	10,230	7.1	U	112	U
12,250	12,300	0	0	2	0	15,250	15,300	17	0	29	0	18,250	18,300	71	0	113	0
12,300	12,350	0	0	2	0	15,300	15,350	17	0	30	0	18,300	18,350	80	0	114	0
12,350	12.400	0	0	3	0	15.350	15,400	18	0	30	0	18.350	18,400	81	0	115	0
12,400		0	0	3	0		15,450	18	0	31	0		18,450	81	0	116	0
12,450		0	0	4	0	15,450		19	0	31	0	· '	18,500	82	0	117	0
12,430	12,500	U	U	т.	U	13,430	13,300	13	U	01	U	10,400	10,500	02	U	117	U
12,500	12,550	0	0	4	0	15,500	15,550	19	0	37	0	18,500	18,550	83	0	127	0
12,550	12,600	0	0	4	0	15,550	15,600	19	0	38	0	18,550	18,600	84	0	128	0
12,600	,	0	0	5	0	15,600		20	0	38	0		18,650	84	0	129	0
12,650		0	Ö	5	0		15,700	20	0	39	Ö		18,700	85	Ö	130	0
12,700		0	0	5	0		15,750	20	0	39	0		18,750	86	0	131	0
					-		·		•				-		•		
12,750	12,800	0	0	6	0	15,750	15,800	21	0	40	0	18,750	18,800	87	0	132	0
12,800	12,850	0	0	6	0	15,800	15,850	21	0	40	0	18,800	18,850	96	0	133	0
12,850	12,900	0	0	7	0	15,850	15,900	22	0	41	0	18,850	18,900	97	0	134	0
12,900		0	0	7	0		15,950	22	0	41	0		18,950	98	0	135	0
12,950		0	0	7	0		16,000	22	0	42	0		19,000	99	0	136	0
	.000		-		-		.000	-	*	-	~		,000	- -	-		
		0	0	8	0		,	23	0	48	0		19,050	99	0	137	0
13,000 13,050		1	0	8	0		16,050 16,100	23	0	48 49	0	· '	19,100	100	0	137	1
					-								-				
13,100		1	0	8	0	16,100		23	0	50	0		19,150	101	0	139	1
13,150	,	1	0	9	0	16,150		24	0	50	0		19,200	102	0	140	1
13,200	13,250	2	0	9	0	16,200	16,250	24	0	51	0	19,200	19,250	103	0	141	2
13,250	13.300	2	0	10	0	16.250	16,300	25	0	51	0	19.250	19,300	104	0	142	2
13,300		2	0	10	0	16,300		30	0	52	0		19,350	114	0	143	2
13,350		3	0	10	0	16,350		30	0	53	0		19,400	115	0	143	3
13,400		3	0	11	0		16,450	31	0	53	0		19,450	116	0	145	3
13,450	13,500	4	0	11	0	16,450	16,500	31	0	54	0	19,450	19,500	117	0	146	4
13,500	13.550	4	0	11	0	16.500	16,550	32	0	61	0	19.500	19,550	117	0	147	4
13,550	,	4	0	12	0		16,600	32	0	62	0		19,600	118	0	148	4
13,600		5	0	12	0		16,650	33	0	62	0		19,650	119	0	149	5
13,650		5	0	13	0	16,650		33	0	63	0		19,700	120	0	150	5
13,700		5	0	13	0			34	0	64	0	,	19,750	121	0	151	5
13,700	13,750	5	U	13	U	10,700	16,750	34	U	04	U	19,700	19,750	121	U	131	5
13,750	13,800	6	0	13	0	16,750	16,800	34	0	64	0	19,750	19,800	122	0	152	6
13,800	,	6	0	14	0		16,850	40	0	65	0		19,850	133	0	153	6
1 1	13,900	7	0	14	0		16,900	41	0	66	0		19,900	134	0	154	7
13,900		7	0	14	0	16,900		41	0	66	0		19,950	135	0	155	7
	14,000	7	0	15	0		17,000	42	0	67	0		20,000	136	0	156	7
			<u></u>	.0	J			, E		<u> </u>				.50	0	100	
	,000	0	^	45	^		,000	40	^	75	^		,000	407	^	100	•
14,000		8	0	15	0		17,050	42	0	75 70	0		20,050	137	0	169	8
1 -	14,100	8	0	16	0		17,100	43	0	76	0		20,100	138	0	170	8
	14,150	8	0	16	0	17,100		43	0	77	0	· 1	20,150	139	0	171	8
14,150		9	0	16	0	17,150		44	0	78	0		20,200	140	0	172	9
14,200	14,250	9	0	17	0	17,200	17,250	44	0	78	0	20,200	20,250	141	0	173	9
14,250	14 300	10	0	17	0	17,250	17 200	45	0	79	0	20 250	20,300	142	0	174	10
1 -				17							0		20,350		0	174	
14,300		10	0		0		17,350	52	0	80		,	,	143			10
14,350	,	10	0	18	0		17,400	53	0	81	0		20,400	144	0	176	10
14,400		11	0	18	0		17,450	53	0	81	0		20,450	145	0	177	11
14,450	14,500	11	0	19	0	17,450	17,500	54	0	82	0	20,450	20,500	146	0	178	11
14,500	14,550	11	0	19	0	17,500	17,550	54	0	91	0	20,500	20,550	147	0	192	11
14,550		12	Ö	19	0		17,600	55	0	92	0		20,600	148	0	193	12
14,600		12	0	20	0		17,650	56	0	93	0		20,650	149	0	194	12
14,650		13	0	20	0		17,700	56	0	94	0		20,700	150	0	195	13
	,	13	0	20					0	94	0			151	0	195	
14,700	14,700			20	0	· ·	17,750	57	U			1	20,750				13
14,750	14,800	13	0	21	0	17,750	17,800	57	0	95	0		20,800	152	0	197	13
14,800	14,850	14	0	21	0	17,800	17,850	65	0	96	0	20,800	20,850	153	0	199	14
1 -	14,900	14	0	22	0		17,900	66	0	97	0		20,900	154	0	200	14
14,900	,	14	0	22	0		17,950	66	0	98	0		20,950	155	0	201	14
14,950		15	0	22	0		18,000	67	0	99	0		21,000	156	0	202	15
						,000	. 0,000	0,	•	00	•	_==,===	,000				
I HIS CO	numm is als	o usea tol	a quaiityi	ng widow(e	1 3.									G.	Jillilue0	on the n	evr hade

2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AG	l is **	And you	are					And you		ЛІЗР				And you	are		
More Than	Less Than or Equal To	Single	* Filing	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing	Filing Separately	Head of Household
004	l			1		***	<u> </u>					***	<u> </u>			<u> </u>	<u> </u>
	,000	450		047	4.5		,000	000	^	004	45	· ·	,000	F44	00	070	444
21,000		156	0	217	15	24,000		299	0	384	45		27,050	511	23	676	144
21,050		157	0	218	16	24,050		301	1	386	46		27,100	513	23	678	145
21,100		158	0	219 220	16 16	24,100		303 305	1	388	46 47		27,150	521 524	23	681	146
21,150		159 160	0	220	16 17	24,150		305	1 2	390 392	47 47		27,200	524 526	24	683 685	147 148
21,200	21,250	100	0		17	24,200	24,250				47	27,200	21,250		24		140
21,250		161	0	223	17	24,250		309	2	394	47		27,300	528	25	687	149
21,300		162	0	224	17	24,300		311	2	396	48		27,350	530	25	690	150
21,350		163	0	225	18	24,350		313	3	398	48	27,350		532	25	692	151
21,400		164	0	226	18	24,400		316	3	401	49		27,450	534	26	694	152
21,450	21,500	165	0	227	19	24,450	24,500	318	4	403	49	27,450	27,500	536	26	696	153
21,500	21,550	166	0	243	19	24,500	24,550	320	4	405	58	27,500	27,550	539	26	699	166
21,550	,	167	0	244	19	24,550		322	4	407	59		27,600	541	27	701	167
21,600		168	0	245	20	24,600		324	5	409	59		27,650	549	27	703	168
21,650		169	0	247	20	24,650		326	5	411	60		27,700	551	28	705	169
21,700	21,750	183	0	248	20	24,700	24,750	328	5	413	60	27,700	27,750	554	28	708	170
21,750	21,800	184	0	249	21	24,750	24,800	330	6	415	61	27,750	27,800	556	28	710	171
21,800	21,850	185	0	251	21	24,800	24,850	333	6	418	61	27,800	27,850	558	29	712	172
21,850	21,900	186	0	252	22	24,850		335	7	420	62		27,900	560	29	714	173
21,900	,	187	0	253	22	24,900		337	7	422	62		27,950	562	29	717	174
21,950		188	0	254	22	24,950	25,000	339	7	424	63	27,950		564	30	719	175
	,000						,000						,000				
22,000		190	0	256	23	25,000		341	8	474	72		28,050	610	30	766	176
22,050		191	0	258	23	25,050		343	8	476	73	,	28,100	612	31	768	177
22,100		192	0	260	23	25,100		345	8	478	74		28,150	622	31	771	178
22,150	,	193	0	262	24	25,150		347	9	481	74		28,200	624	31	773	179
22,200	22,250	208	0	265	24	25,200	25,250	350	9	483	75	28,200	28,250	626	32	775	180
22,250	22,300	209	0	267	25	25,250	25,300	352	10	485	75	28,250	28,300	628	32	777	181
22,300	,	210	0	269	25	25,300		354	10	487	76		28,350	630	32	780	182
22,350		211	0	271	25	25,350		356	10	489	77		28,400	633	33	782	183
22,400		212	0	273	26	25,400		358	11	491	77		28,450	635	33	784	184
22,450	22,500	213	0	275	26	25,450	25,500	360	11	493	78	28,450	28,500	637	34	786	185
22,500	22,550	214	0	277	26	25,500	25,550	362	11	501	88	28,500	28,550	639	34	789	186
22,550	22,600	215	0	279	27	25,550	25,600	364	12	504	89	28,550	28,600	641	34	791	187
22,600		217	0	282	27	25,600	25,650	367	12	506	89		28,650	651	35	793	188
22,650		218	0	284	28	25,650		369	13	508	90		28,700	653	35	795	189
22,700	22,750	233	0	286	28	25,700	25,750	371	13	510	91	28,700	28,750	655	35	798	190
22,750	22,800	235	0	288	28	25,750	25,800	373	13	512	91	28,750	28,800	657	36	800	191
22,800	22,850	236	0	290	29	25,800	25,850	375	14	514	92	28,800	28,850	660	36	802	192
22,850		237	0	292	29	25,850	,	377	14	517	93	28,850	28,900	662	37	804	193
22,900	,	238	0	294		25,900		379	14	519	93	28,900		664	37	807	194
22,950		239	0	296	30	25,950		381	15	521	94	28,950		666	37	809	195
	,000			000	6.		,000	465			46=		,000			0	1.5-
23,000	,	241	0	299	30		26,050	426	15	573	105		29,050	713	38	856	195
23,050	,	243	0	301		26,050		428	16	575	106	,	29,100	715	38	858	196
23,100	,	245	0	303		26,100		430	16 16	578	107		29,150	726	38	861	197
23,150 23,200		247 265	0 0	305 307		26,150 26,200		432 435	16 17	580 582	108 108	29,150	29,200	728 730	39 39	863 865	198 199
1																	
23,250		267	0	309		26,250		437	17	584	109	29,250		732	40	867	200
23,300	,	269	0	311	32	26,300		439	17	586	110		29,350	735	40	870	201
23,350	,	271	0	313	33	26,350		441	18	589	111		29,400	737	40	872 974	202
23,400		273 275	0	316		26,400		443 445	18 10	591	111		29,450	739 741	41 41	874 876	203
23,450		275	0	318	34	26,450		445	19	593	112	29,450		741	41	876	204
23,500		277	0	320	34	26,500		447	19	602	124		29,550	744	41	879	205
23,550		279	0	322	34	26,550		449	19	604	125		29,600	746	42	881	206
23,600	,	282	0	324		26,600		452	20	606	126		29,650	748	42	883	207
23,650		284	0	326	35	26,650		454 450	20	609	127		29,700	750 750	43	885	208
23,700		286	0	328		26,700		456	20	611	127		29,750	753	43	888	209
23,750		288	0	330		26,750		458	21	613	128	29,750		755	43	890	210
23,800		290	0	333		26,800		460	21	615	129	29,800		757	44	892	211
23,850		292	0	335	37	26,850		462	22	617	130	29,850		759	44	894	212
23,900		294	0	337			26,950	464	22	620	131		29,950	762	44	897	213
23,950		296	0	339	37	26,950	21,000	466	22	622	132	29,950	ას,ს00	764	45	899	214
* This co	lumn is als	so used for	a qualifyi	ing widow(er).									C	ontinuec	l on the n	ext page

2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

San Equal To Solinity Separately Household Than Equal To Solinity Solinity Solinity Separately Household Than Equal To Solinity	Filing ointly Separately Headous House Hou	452 454 456 458 460 462 464 466 469 471 473 475 477 479 481 483 486 488 490
Than or Than	Separately House	452 454 456 458 460 462 464 466 469 471 473 475 477 479 481 483 486 488
\$30,000 30,050 811 54 946 215 33,000 33,050 1081 162 1216 273 36,000 36,050 1351 30,050 30,100 813 55 948 216 33,050 33,100 1083 163 1218 274 36,050 36,100 1353 30,100 30,150 816 55 951 217 33,100 33,150 1086 164 1221 275 36,100 36,150 1356 30,200 30,250 820 56 955 219 33,200 33,250 1090 166 1225 277 36,200 36,250 1360 30,250 30,300 822 56 955 219 33,200 33,250 1090 166 1225 277 36,200 36,250 1360 30,250 30,300 822 55 79 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,300 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,300 30,350 825 57 962 222 33,350 33,400 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 829 58 964 223 33,400 33,450 1099 170 1234 281 36,400 36,450 1367 30,400 30,550 831 58 966 224 33,450 33,500 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 836 69 971 226 33,550 33,500 1104 186 1239 283 36,500 36,550 1374 30,500 30,550 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 836 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,600 30,650 837 70 975 228 33,650 33,700 1110 189 1245 286 36,650 36,700 1380 30,700 30,750 843 71 978 229 33,700 33,750 1110 189 1245 288 36,600 36,650 1378 30,600 30,650 847 72 982 231 33,800 33,850 1110 199 1250 288 36,500 36,850 1387 30,800 30,850 847 72 982 231 33,800 33,850 1110 199 1250 288 36,600 36,850 1387 30,800 30,850 847 72 982 231 33,800 33,850 1110 199 193 1254 290 36,850 36,900 1389 30,900 30,950 849 72 984 232 33,850 33,900 1119 193 1254 290 36,850 36,900 1389 30,900 30,950 849 72 984 232 33,850 33,900 1119 199 193 1254 290 36,850 36,900 1389 30,900 30,950 849 72 984 232 33,850 33,900 1119 199 193 1254 290 36,850 36,900 1389 30,900 30,950 849 72 984 232 33,850 33,900 1119 199 193 1254 290 36,850 36,900 1389 30,900 30,950 852 73 987 233 33,900 33,950 11122 194 1257 291 36,900 36,950 1392 30,950 31,000 849 72 984	234 1441 45 235 1443 45 236 1446 45 237 1448 45 238 1450 46 239 1452 46 240 1455 46 241 1457 44 242 1459 46 243 1461 45 244 1464 47 245 1466 44 246 1468 47 247 1470 47 248 1473 46 249 1475 48 250 1477 46 251 1479 46 252 1482 46	452 454 456 458 460 462 464 466 469 471 473 475 477 479 481 483 486 488
30,000 30,050 811 54 946 215 33,000 33,050 1081 162 1216 273 36,000 36,050 1351 30,050 30,100 813 55 948 216 33,050 33,100 1083 163 1218 274 36,050 36,100 1353 30,100 30,150 30,150 816 55 951 217 33,100 33,150 1086 164 1221 275 36,100 36,150 1356 30,200 30,250 820 56 955 219 33,200 33,250 1090 166 1225 277 36,200 36,250 1360 30,250 30,300 822 56 957 220 33,250 33,300 33,250 1090 166 1225 277 36,200 36,250 1360 30,300 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,400 30,450 829 58 964 223 33,450 33,450 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 831 58 966 224 33,450 33,550 1104 186 1239 283 36,500 36,550 1374 30,550 30,600 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,700 30,755 843 71 978 229 33,700 33,750 1110 110 1250 288 36,600 36,650 1387 30,800 30,850 847 72 982 231 33,800 33,850 1115 111 1250 288 36,750 36,800 1385 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,900 1115 191 1250 288 36,650 36,900 1385 30,900 30,950 849 72 984 232 33,850 33,900 1115 191 1250 288 36,650 36,900 1389 30,900 30,950 854 73 989 234 33,900 34,900 1124 195 1255 292 36,950 37,000 30,950 31,000 854 73 989 234 33,900 34,950 1171 195 1306 316 37,000 37,050 1441 34	235 1443 45 236 1446 45 237 1448 45 238 1450 46 239 1452 46 240 1455 46 241 1457 46 242 1459 46 243 1461 47 244 1464 47 245 1466 47 246 1468 47 247 1470 47 248 1473 48 250 1477 48 251 1479 48 252 1482 48	454 456 458 460 462 464 466 469 471 473 475 477 479 481 483 486 488
30,000 30,050 811 54 946 215 33,000 33,050 1081 162 1216 273 36,000 36,050 1351 30,050 30,100 813 55 948 216 33,050 33,100 1083 163 1218 274 36,050 36,100 1353 30,100 30,150 30,150 816 55 951 217 33,100 33,150 1086 164 1221 275 36,100 36,150 1356 30,200 30,250 820 56 955 219 33,200 33,250 1090 166 1225 277 36,200 36,250 1360 30,250 30,300 822 56 957 220 33,250 33,300 33,250 1090 166 1225 277 36,200 36,250 1360 30,300 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,400 30,450 829 58 964 223 33,450 33,450 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 831 58 966 224 33,450 33,550 1104 186 1239 283 36,500 36,550 1374 30,550 30,600 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,700 30,755 843 71 978 229 33,700 33,750 1110 110 1250 288 36,600 36,650 1387 30,800 30,850 847 72 982 231 33,800 33,850 1115 111 1250 288 36,750 36,800 1385 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,900 1115 191 1250 288 36,650 36,900 1385 30,900 30,950 849 72 984 232 33,850 33,900 1115 191 1250 288 36,650 36,900 1389 30,900 30,950 854 73 989 234 33,900 34,900 1124 195 1255 292 36,950 37,000 30,950 31,000 854 73 989 234 33,900 34,950 1171 195 1306 316 37,000 37,050 1441 34	235 1443 45 236 1446 45 237 1448 45 238 1450 46 239 1452 46 240 1455 46 241 1457 46 242 1459 46 243 1461 47 244 1464 47 245 1466 47 246 1468 47 247 1470 47 248 1473 48 250 1477 48 251 1479 48 252 1482 48	454 456 458 460 462 464 466 469 471 473 475 477 479 481 483 486 488
30,050 30,100 813 55 948 216 33,050 33,100 1083 163 1218 274 36,050 36,100 1353 30,100 30,150 816 55 951 217 33,100 33,150 1086 164 1221 275 36,100 36,150 1356 30,200 30,200 818 56 953 218 33,150 33,200 1088 165 1223 276 36,150 36,200 1358 30,200 30,250 820 56 955 219 33,200 33,250 1090 166 1225 277 36,200 36,250 1360 30,300 30,350 822 56 955 219 33,300 33,350 1092 167 1227 278 36,200 36,350 1362 30,300 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,300 30,400 827 57 962 222 33,350 33,400 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 829 58 964 223 33,400 33,450 1099 170 1234 281 36,400 36,450 1369 30,450 30,550 836 69 971 226 33,550 33,550 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 840 70 975 228 33,650 33,550 1108 188 1243 285 36,600 36,650 1378 30,600 30,650 843 71 978 229 33,700 33,750 1110 189 1248 287 36,700 36,750 1380 30,700 30,750 843 71 978 229 33,700 33,750 1110 189 1252 289 36,800 36,650 1378 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,800 30,950 852 73 987 233 33,900 33,950 1112 194 1257 291 36,900 36,950 1392 \$31,000 854 73 989 234 33,900 33,950 1122 194 1257 291 36,900 36,950 1392 \$31,000 854 73 989 234 33,900 34,050 1171 195 1306 316 37,000 37,050 1441	235 1443 45 236 1446 45 237 1448 45 238 1450 46 239 1452 46 240 1455 46 241 1457 46 242 1459 46 243 1461 47 244 1464 47 245 1466 47 246 1468 47 247 1470 47 248 1473 48 250 1477 48 251 1479 48 252 1482 48	454 456 458 460 462 464 466 469 471 473 475 477 479 481 483 486 488
30,100 30,150 816 55 951 217 33,100 33,150 1086 164 1221 275 36,100 36,150 1356 30,150 30,200 818 56 953 218 33,150 33,200 1088 165 1223 276 36,150 36,200 1358 30,200 30,250 820 56 955 219 33,200 33,250 1090 166 1225 277 36,200 36,250 1360 30,250 30,300 822 56 957 220 33,250 33,300 1092 167 1227 278 36,200 36,350 1362 30,300 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,350 30,400 827 57 962 222 33,350 33,400 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 829 58 964 223 33,450 33,450 1099 170 1234 281 36,400 36,450 1369 30,450 30,500 831 58 966 224 33,450 33,550 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 834 69 969 225 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,600 30,750 843 71 978 229 33,750 33,750 1110 189 1245 286 36,650 36,700 1380 30,750 30,800 845 71 980 230 33,750 33,800 1115 191 1250 288 36,800 36,850 1387 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,800 30,950 852 73 987 233 33,900 33,950 1124 195 1259 292 36,800 36,950 1394 \$31,000 \$31,000 854 73 989 234 33,4000 34,050 1171 195 1306 316 37,000 37,050 1441 \$31,000 31,000 31,050 901 84 1036 234 34,000 34,050 1171 195 1306 316 37,000 37,050 1441 331,000 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000 31,050 31,000	237 1448 45 238 1450 46 239 1452 46 240 1455 44 241 1457 46 242 1459 46 243 1461 47 244 1464 43 245 1466 45 246 1468 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	458 460 462 464 466 469 471 473 475 477 479 481 483 486 488
30,200 30,250 820 56 955 219 33,200 33,250 1090 166 1225 277 36,200 36,250 1360 30,250 30,300 822 56 957 220 33,250 33,300 1092 167 1227 278 36,250 36,300 1362 30,300 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 36,400 1365 30,350 30,400 827 57 962 222 33,350 33,400 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 829 58 964 223 33,450 33,500 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 834 69 969 225 33,500 31104 186 1239 283	238 1450 46 239 1452 46 240 1455 46 241 1457 44 242 1459 46 243 1461 47 244 1464 47 245 1466 44 246 1468 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	460 462 464 466 469 471 473 475 477 479 481 483 486 488
30,250 30,300 822 56 957 220 33,250 33,300 1092 167 1227 278 36,300 36,350 1365 30,350 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,350 30,400 827 57 962 222 33,350 33,400 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 829 58 964 223 33,400 33,450 1099 170 1234 281 36,400 36,450 1369 30,450 30,500 831 58 966 224 33,450 33,500 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 834 69 969 225 33,500 33,550 1104 186 1239 283 36,500 36,550 1374 30,550 30,600 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,650 30,700 840 70 975 228 33,700 33,750 1110 189 1245 286 36,650 36,700 1380 30,700 30,750 843 71 978 229 33,700 33,750 1113 190 1248 287 36,700 36,750 1383 30,800 30,850 845 71 980 230 33,750 33,800 1115 191 1250 288 36,750 36,800 1385 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,950 1117 192 1252 289 36,800 36,850 1389 30,950 31,000 854 73 989 234 33,950 34,000 1124 195 1259 292 36,950 37,000 1394 \$31,000 \$	239 1452 46 240 1455 46 241 1457 44 242 1459 46 243 1461 47 244 1464 47 245 1466 47 246 1468 47 247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	462 464 466 469 471 473 475 477 479 481 483 486 488
30,250 30,300 822 56 957 220 33,250 33,300 1092 167 1227 278 36,250 36,300 1362 30,300 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,350 30,400 827 57 962 222 33,350 33,400 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 829 58 964 223 33,400 33,450 1099 170 1234 281 36,400 36,450 1369 30,450 30,500 831 58 966 224 33,450 33,500 3101 171 1236 282 36,450 36,500 1371 30,500 30,550 834 69 969 225 33,500 33,550 1104 186 1239 283	240 1455 46 241 1457 46 242 1459 46 243 1461 47 244 1464 47 245 1466 47 246 1468 47 247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	464 466 469 471 473 475 477 479 481 483 486 488
30,300 30,350 825 57 960 221 33,300 33,350 1095 168 1230 279 36,300 36,350 1365 30,350 30,400 827 57 962 222 33,350 33,400 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 829 58 964 223 33,400 33,450 1099 170 1234 281 36,400 36,450 1369 30,450 30,500 831 58 966 224 33,450 33,500 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 834 69 969 225 33,500 33,550 1104 186 1239 283 36,500 36,550 1374 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285	240 1455 46 241 1457 46 242 1459 46 243 1461 47 244 1464 47 245 1466 47 246 1468 47 247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	464 466 469 471 473 475 477 479 481 483 486 488
30,350 30,400 827 57 962 222 33,350 33,400 1097 169 1232 280 36,350 36,400 1367 30,400 30,450 829 58 964 223 33,400 33,450 1099 170 1234 281 36,400 36,450 1369 30,450 30,500 831 58 966 224 33,450 33,500 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 834 69 969 225 33,500 33,550 1104 186 1239 283 36,500 36,550 1374 30,550 30,600 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 838 70 975 228 33,650 33,700 1110 189 1245 286	241 1457 46 242 1459 46 243 1461 47 244 1464 44 245 1466 47 246 1468 47 247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	466 469 471 473 475 477 479 481 483 486 488
30,400 30,450 829 58 964 223 33,400 33,450 1099 170 1234 281 36,400 36,450 1369 30,450 30,500 831 58 966 224 33,450 33,500 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 834 69 969 225 33,500 33,550 1104 186 1239 283 36,500 36,550 36,600 1376 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,650 30,700 840 70 975 228 33,650 33,700 1110 189 1245 286 36,650 36,700 1380 30,750 30,800 845 71 980 230 33,750 33,800 3115 191 1250 <th>242 1459 46 243 1461 47 244 1464 47 245 1466 46 246 1468 47 247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48</th> <th>469 471 473 475 477 479 481 483 486 488</th>	242 1459 46 243 1461 47 244 1464 47 245 1466 46 246 1468 47 247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	469 471 473 475 477 479 481 483 486 488
30,450 30,500 831 58 966 224 33,450 33,500 1101 171 1236 282 36,450 36,500 1371 30,500 30,550 834 69 969 225 33,500 33,550 1104 186 1239 283 36,500 36,550 1374 30,550 30,600 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,650 30,700 840 70 975 228 33,650 33,700 1110 189 1245 286 36,650 36,700 1380 30,750 30,800 845 71 980 230 33,750 33,800 1115 191 1250 288	243 1461 47 244 1464 47 245 1466 47 246 1468 47 247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	471 473 475 477 479 481 483 486 488
30,500 30,550 834 69 969 225 33,500 33,550 1104 186 1239 283 36,500 36,550 1374 30,550 30,600 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,650 30,700 840 70 975 228 33,650 33,700 1110 189 1245 286 36,650 36,700 1380 30,700 30,750 843 71 978 229 33,750 33,800 1115 191 1250 288 36,750 36,800 1385 30,800 30,800 845 71 980 231 33,800 33,850 1117 192 1252 289	244 1464 47, 245 1466 47, 246 1468 47, 247 1470 47, 248 1473 48, 250 1477 48, 251 1479 48, 252 1482 48, 245	473 475 477 479 481 483 486 488
30,550 30,600 836 69 971 226 33,550 33,600 1106 187 1241 284 36,550 36,600 1376 30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,650 30,700 840 70 975 228 33,650 33,700 1110 189 1245 286 36,650 36,700 1380 30,700 30,750 843 71 978 229 33,750 33,800 1115 191 1250 288 36,750 36,800 1385 30,800 30,800 845 71 980 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,900 1119 193 1254 290	245 1466 43 246 1468 43 247 1470 43 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	475 477 479 481 483 486 488
30,600 30,650 838 70 973 227 33,600 33,650 1108 188 1243 285 36,600 36,650 1378 30,650 30,700 30,700 30,750 843 71 978 229 33,700 33,750 1110 189 1245 286 36,650 36,700 1380 30,750 30,800 845 71 980 230 33,750 33,800 1115 191 1250 288 36,750 36,800 1385 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,900 1119 193 1254 290 36,850 36,900 1389 30,900 30,950 852 73 987 233 33,900 33,950 1122 194 1257 291 36,900 36,950 1392 30,950 31,00	246 1468 47 247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	477 479 481 483 486 488
30,650 30,700 840 70 975 228 33,650 33,700 1110 189 1245 286 36,650 36,700 1380 30,700 30,750 843 71 978 229 33,700 33,750 1113 190 1248 287 36,700 36,750 1383 30,750 30,800 845 71 980 230 33,750 33,800 1115 191 1250 288 36,750 36,800 1385 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,900 1119 193 1254 290 36,850 36,900 1389 30,900 30,950 852 73 987 233 33,900 33,950 1122 194 1257 291 36,900 36,950 1392 30,950 31,000 854 73	247 1470 47 248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	479 481 483 486 488
30,700 30,750 843 71 978 229 33,700 33,750 1113 190 1248 287 36,700 36,750 1383 30,750 30,800 845 71 980 230 33,750 33,800 1115 191 1250 288 36,750 36,800 1385 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,900 1119 193 1254 290 36,850 36,900 1389 30,900 30,950 852 73 987 233 33,900 33,950 1122 194 1257 291 36,900 36,950 1392 30,950 31,000 854 73 989 234 33,950 34,000 1124 195 1259 292	248 1473 48 249 1475 48 250 1477 48 251 1479 48 252 1482 48	481 483 486 488
30,750 30,800 845 71 980 230 33,750 33,800 1115 191 1250 288 36,750 36,800 1385 30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,900 1119 193 1254 290 36,850 36,900 1389 30,900 30,950 852 73 987 233 33,900 33,950 1122 194 1257 291 36,900 36,950 1392 30,950 31,000 854 73 989 234 33,950 34,000 1124 195 1259 292 36,950 37,000 1394 \$31,000 31,050 901 84 1036 234 34,000 34,050 1171 195 1306 316 37,000 37,050 1441	249 1475 44 250 1477 44 251 1479 44 252 1482 44	483 486 488
30,800 30,850 847 72 982 231 33,800 33,850 1117 192 1252 289 36,800 36,850 1387 30,850 30,900 849 72 984 232 33,850 33,900 1119 193 1254 290 36,850 36,900 1389 30,900 30,950 852 73 987 233 33,900 33,950 1122 194 1257 291 36,900 36,950 1392 30,950 31,000 854 73 989 234 33,950 34,000 1124 195 1259 292 36,950 37,000 1394 \$31,000 31,000 31,050 901 84 1036 234 34,000 34,050 1171 195 1306 316 37,000 37,050 1441	250 1477 48 251 1479 48 252 1482 48	486 488
30,850 30,900 849 72 984 232 33,850 33,900 1119 193 1254 290 36,850 36,900 1389 30,900 30,950 852 73 987 233 33,900 33,950 1122 194 1257 291 36,900 36,950 1392 30,950 31,000 854 73 989 234 33,950 34,000 1124 195 1259 292 36,950 37,000 1394 \$31,000 31,000 31,050 901 84 1036 234 34,000 34,050 1171 195 1306 316 37,000 37,050 1441	251 1479 48 252 1482 49	488
30,900 30,950 852 73 987 233 33,900 33,950 1122 194 1257 291 36,900 36,950 1392 30,950 31,000 854 73 989 234 33,950 34,000 1124 195 1259 292 36,950 37,000 1394 \$31,000 \$31,000 31,050 901 84 1036 234 34,000 34,050 1171 195 1306 316 37,000 37,050 1441	252 1482 49	
30,950 31,000 854 73 989 234 33,950 34,000 1124 195 1259 292 36,950 37,000 1394 31,000 31,050 901 84 1036 234 34,000 34,050 1171 195 1306 316 37,000 37,050 1441		490
\$31,000 \$34,000 \$37,000 31,000 31,050 901 84 1036 234 34,000 34,050 1171 195 1306 316 37,000 37,050 1441	دى، 1404 4	100
31,000 31,050 901 84 1036 234 34,000 34,050 1171 195 1306 316 37,000 37,050 1441		492
	OE 4 1400 44	40.4
		494
		496 498
		500
		503
		505
		507
		509
		511
31,450 31,500 921 90 1056 243 34,450 34,500 1191 204 1326 325 37,450 37,500 1461	263 1506 5 ⁻	513
		515
		517
		520
		522
31,700 31,750 933 104 1068 248 34,700 34,750 1203 209 1338 354 37,700 37,750 1473	268 1518 52	524
31,750 31,800 935 105 1070 249 34,750 34,800 1205 210 1340 355 37,750 37,800 1475	269 1520 52	526
31,800 31,850 937 106 1072 250 34,800 34,850 1207 211 1342 356 37,800 37,850 1477	270 1522 52	528
		530
		532
	273 1529 50	534
\$32,000 \$35,000 \$38,000		
		579
		581
		583
		585
		588
		590
		592
		594
		596
		598
		600
		602
		605
		607
32,700 32,750 1023	287 1563 60	609
32,750 32,800 1025 145 1160 269 35,750 35,800 1295 230 1430 441 38,750 38,800 1565	288 1565 6°	611
		613
		615
		617
	292 1574 6 ⁻	619
* This column is also used for a qualifying widow(er).	inued on the next p	xt pag

March Part	If CT AG	l is **	And you	are			If CT AG	l is **	And you	are			If CT AG	I is **	And you	are		
33,00 9,00 9,00 9,00 9,00 9,00 9,00 9,00	More	Less Than or		* Filing		Head of	More	Less Than or		* Filing			More	Less Than or		* Filing		
33,00 9,00 9,00 9,00 9,00 9,00 9,00 9,00	\$39	.000					\$42	.000					\$45	.000		l		<u> </u>
39,566 93,700 1578 294 1576 668 42,056 42,100 1719 461 1713 921 46,060 45,100 1848 556 1848 1218 39,100 39,150 1830 295 1830 295 1830 679 42,100 42,150 1712 465 1772 930 45,100 45,100 1833 570 1833 1222 39,200 39,300 1857 298 1587 677 42,256 42,300 42,300 1722 467 1772 930 45,200 45,200 1857 564 1857 1227 39,300 39,300 1857 298 1587 677 42,256 42,300 42,300 1722 467 1772 930 45,200 45,300 1857 564 1867 1227 39,300 39,300 1857 298 1587 678 42,256 42,300 1722 467 1772 930 45,200 45,300 1857 564 1867 1227 39,300 39,300 1858 1859 1859 1859 1859 1859 1859 1859			1576	293	1576	664			1711	460	1711	919	<u> </u>		1846	554	1846	1216
33,100 3,91,50 1581 2595 1581 658 24,100 42,150 1716 462 1716 923 45,100 45,150 1551 558 1851 1220 39,200 3,92,50 1585 2597 1385 679 42,200 42,260 1720 465 1720 928 45,200 45,200 1855 562 1855 1224 39,300 3,93,50 1507 2590 1590 677 42,300 42,360 1727 465 1720 928 45,300 45,300 1650 666 1860 1229 39,300 3,93,50 1502 2590 1590 677 42,300 42,360 1727 477 1725 932 45,300 45,300 1650 666 1860 1229 39,400 3,455 1698 301 1394 851 42,400 42,450 1723 471 1727 938 45,400 45,450 1851 678 1225 39,400 3,455 1851 1854 1233 39,500 3,950 1599 303 1395 858 42,450 42,560 1724 471 1727 938 45,400 45,450 1864 1731 1864 1233 39,500 3,950 1599 303 1395 858 42,500 42,550 1724 471 1727 938 45,400 45,450 1864 1731 1864 1233 39,500 3,950 1608		-																
38,200 93,200 1950 297 1950 677 1870 422,00 42,250 1720 495 1720 292 45,200 45,250 1855 592 1855 1224 383,00 39,350 1809 596 1800 596 1800 1229 393,60 39,350 1950 299 1950 677 42,300 42,350 1727 469 1727 499 147,30 45,40 1864 571 1864 1233 39,400 39,450 1954 301 1954 681 42,400 42,450 1728 470 1729 393 45,300 45,300 1875 1864 1233 39,400 39,450 1959 301 1954 683 42,400 42,450 1728 470 1729 393 45,300 45,400 1864 571 1864 1233 39,400 39,550 1959 303 1959 685 385 42,500 1724 470 1729 393 45,400 45,500 1864 571 1864 1233 39,500 39,550 1959 303 1959 685 32,500 42,560 1734 472 1734 394 45,500 45,500 1864 571 1864 1233 39,500 39,550 1959 303 1959 685 42,500 42,560 1734 472 1734 394 45,500 45,500 1869 575 1869 1252 39,500 39,500 1950 305 1865 684 42,600 42,650 1738 474 1735 394 45,600 45,500 1867 47,700 1871 1254 39,500 39,500 1950 305 1861 896 894 47,700 47,700 47,700 1871 1254 472 1734 494 45,700 45,700 1872 1871 1254 47,700 47,700 1		-	1581	295	1581	668			1716	462	1716	923	45,100	45,150	1851	558	1851	1220
38.280 39.300	39,150	39,200	1583	296	1583	670	42,150	42,200	1718	463	1718	925	45,150	45,200	1853	560	1853	1222
33,300 39,300 1990 299 1990 677 42,300 42,300 1725 467 1725 926 45,500 45,500 1890 568 1890 1291 39,400 39,400 1994 301 1994 838 42,400 42,600 1721 470 1722 934 43,500 43,600 46,60 1864 573 1868 1802 1291 39,400 39,400 1996 302 1996 802 42,600	39,200	39,250	1585	297	1585	673	42,200	42,250	1720	465	1720	928	45,200	45,250	1855	562	1855	1224
33,300 39,300 1990 299 1990 677 42,300 42,300 1725 467 1725 926 45,500 45,500 1890 568 1890 1291 39,400 39,400 1994 301 1994 838 42,400 42,600 1721 470 1722 934 43,500 43,600 46,60 1864 573 1868 1802 1291 39,400 39,400 1996 302 1996 802 42,600	39.250	39.300	1587	298	1587	675	42.250	42.300	1722	466	1722	930	45.250	45.300	1857	564	1857	1227
39,360 39,400 1592 000 1592 077 42,350 42,400 1727 499 1727 958 45,500 45,500 1862 563 1892 1213 39,400 39,500 1596 302 1596 881 42,400 42,400 1731 471 1731 958 45,600 45,600 45,600 1866 573 1866 1235 39,400 39,500 1596 302 1596 885 42,400 42,400 1731 471 1731 958 45,600 45,600 45,600 1866 573 1866 1235 39,500 39,600 1601 304 1601 887 42,550 42,600 1736 474 1736 949 45,600 45,600 45,600 1866 573 1866 1235 39,500 39,000 1603 305 1603 800 46,000 46							,	,										
33,400 39,450 1596 301 1594 881 42,400 42,450 1732 470 1729 596 46,400 45,600 1866 573 1866 1233 39,500 39,500 1596 302 1596 683 42,500 42,550 1734 471 27134 594 45,600 45,600 1869 573 1866 1235 39,500 39,500 1601 304 1601 687 42,600 42,650 1738 471 1734 594 45,600 45,600 1867 577 1871 1265 39,600 39,600 1605 306 1603 306 1603 306 1605 692 42,700 42,750 1740 475 1738 942 45,600 45,600 1867 379 1873 1266 39,700 1605 306 1603 306 1605 692 42,700 42,750 1740 475 1738 942 45,600 45,600 1873 1737 1266 39,700 39,760 1605 306 1610 308 472,700 42,750 1740 475 1738 942 45,600 45,600 1873 1737 1266 39,700 39,760 1610 308 1610 506 42,800 42,800 1740 475 1738 947 45,700 45,750 1873 583 1878 1260 39,700 39,760 1610 308 1610 506 42,800 42,800 1740 475 1739 947 45,700 45,750 1873 583 1878 1260 39,700 39,800 39,800 16112 309 1612 506 42,800 42,800 1742 495 1747 495 1474 495 1747 955 485 485 485 485 485 485 485 485 485 4		-																
38 500 38 500 1690 1091 204 20 1690 42,590 4		-	1594	301	1594	681	42,400	42,450	1729	470	1729	936	45,400	45,450	1864	571	1864	1233
39,550 39,600 1601 304 1601 687 42,550 42,600 1738 476 1738 942 45,550 45,600 1871 577 1871 1258 39,500 39,500 1603 306 1605 682 42,600 42,700 1738 476 1748 947 45,600 45,600 1875 579 1873 1256 39,500 39,700 1605 306 1605 682 42,600 42,700 1745 477 1749 947 45,600 45,600 1876 583 1878 1280 39,700 39,700 1616 308 1610 686 42,700 42,700 47,743 477 1748 947 45,600 45,600 1878 583 1878 1280 39,500 1616 308 1610 686 42,2700 42,700 47,743 477 1748 947 45,600 45,600 1878 583 1878 1280 39,500 1616 310 1614 700 42,800 42,900 1747 480 1747 480 1747 480 180 180 180 180 180 180 180 180 180 1	39,450	39,500	1596	302	1596	683	42,450	42,500	1731	471	1731	938	45,450	45,500	1866	573	1866	1235
39,550 39,600 1601 304 1601 687 42,550 42,600 1738 476 1738 942 45,550 45,600 1871 577 1871 1258 39,500 39,500 1603 306 1605 682 42,600 42,700 1738 476 1748 947 45,600 45,600 1875 579 1873 1256 39,500 39,700 1605 306 1605 682 42,600 42,700 1745 477 1749 947 45,600 45,600 1876 583 1878 1280 39,700 39,700 1616 308 1610 686 42,700 42,700 47,743 477 1748 947 45,600 45,600 1878 583 1878 1280 39,500 1616 308 1610 686 42,2700 42,700 47,743 477 1748 947 45,600 45,600 1878 583 1878 1280 39,500 1616 310 1614 700 42,800 42,900 1747 480 1747 480 1747 480 180 180 180 180 180 180 180 180 180 1	39 500	39 550	1500	303	1500	685	42 500	42 550	1734	472	1734	940	45 500	45 550	1860	575	1869	1252
38,600 39,650 1603 305 1603 690 42,600 42,600 1736		-																
39,860 39,700 1605 306 1605 662 42,850 42,700 1740 476 1740 947 45,850 45,700 1875 581 1875 1280 1837 283 3970 39,700 1610 308 1610 669 42,750 42,800 1745 479 1745 951 45,750 45,700 1875 581 1875 1280 1838 39,800 1610 308 1610 669 42,750 42,800 1745 479 1747 490 44,800 43,800 43,800 1820 585 1880 1282 1265 1838 39,800 39,800 1614 310 1614 700 42,800 42,800 1747 480 1747 495 45,800 45,800 1884 568 1882 1265 1889 39,800 46,800 1614 310 1614 700 42,800 42,800 1750 481 1749 955 45,800		-					,	,					,					
180 180		-								-			,					
38,800 39,800 1612 309 1612 688 42,800 42,850 1747 480 1747 593 48,00 48,650 1892 588 1892 1265 383,980 39,980 1617 311 1617 702 42,990 42,950 1752 483 1752 597 48,900 48,950 1897 592 1897 1269 39,990 39,990 1617 311 1617 702 42,990 42,950 1752 483 1752 597 48,900 48,950 1897 592 1897 1269 39,990 39,990 1619 312 1619 704 42,950 43,000 1754 484 1754 595 48,950 48,950 1897 592 1897 1269 39,990 49,990 1619 312 1619 704 42,950 43,000 1754 484 1754 595 48,950 48,950 1897 592 1897 1269 39,000 49,000 49,000 49,000 49,000 1621 337 1621 749 43,000 43,000 1754 484 1754 595 48,950 48,950 1891 598 1893 1735 40,000 40,000 40,000 1623 338 1623 751 43,000 43,000 1765 488 1761 1000 48,600 48,600 1896 1896 600 1896 1335 40,100 40,000 40,000 1628 339 1626 753 43,100 43,100 1756 488 1761 1000 48,600 48,600 1896 600 1896 1393 40,100 40,000 40,000 1628 394 1628 755 43,150 43,200 1765 490 1765 1013 46,100 46,100 46,100 46,100 46,100 40,400 40,400 1833 598 1893 1335 40,150 40,200 42,350 1893 1893 1894 1894 1894 1894 1894 1894 1894 1894	39,700	39,750	1608	307	1608	694	42,700	42,750	1743	477	1743	949	45,700	45,750	1878	583	1878	1260
38,800 39,800 1612 309 1612 688 42,800 42,850 1747 480 1747 593 48,00 48,650 1892 588 1892 1265 383,980 39,980 1617 311 1617 702 42,990 42,950 1752 483 1752 597 48,900 48,950 1897 592 1897 1269 39,990 39,990 1617 311 1617 702 42,990 42,950 1752 483 1752 597 48,900 48,950 1897 592 1897 1269 39,990 39,990 1619 312 1619 704 42,950 43,000 1754 484 1754 595 48,950 48,950 1897 592 1897 1269 39,990 49,990 1619 312 1619 704 42,950 43,000 1754 484 1754 595 48,950 48,950 1897 592 1897 1269 39,000 49,000 49,000 49,000 49,000 1621 337 1621 749 43,000 43,000 1754 484 1754 595 48,950 48,950 1891 598 1893 1735 40,000 40,000 40,000 1623 338 1623 751 43,000 43,000 1765 488 1761 1000 48,600 48,600 1896 1896 600 1896 1335 40,100 40,000 40,000 1628 339 1626 753 43,100 43,100 1756 488 1761 1000 48,600 48,600 1896 600 1896 1393 40,100 40,000 40,000 1628 394 1628 755 43,150 43,200 1765 490 1765 1013 46,100 46,100 46,100 46,100 46,100 40,400 40,400 1833 598 1893 1335 40,150 40,200 42,350 1893 1893 1894 1894 1894 1894 1894 1894 1894 1894	39 750	39 800	1610	308	1610	606	42 750	42 800	1745	<u>4</u> 70	1745	951	45 750	45 800	1880	585	1880	1263
39,890 39,900 1614 310 1614 700 42,890 42,990 1769 481 1749 955 45,890 45,990 1887 595 1887 1898 399,939,930 39,900 1619 312 1619 704 42,990 42,990 1764 484 1754 959 45,990 46,090 1889 594 1889 1872 2589 259,000 1765 485 1765 486 1765 1014 46,000	,	,					,	,					-,	- ,				
39.990 39.950 1617 311 1617 702 42.990 42.950 1752 483 1752 957 45.900 1898 592 1898 1272 \$3.00.00 \$3.00 1619 312 1619 704 42.950 43.000 1753 448 1754 959 45.950 46.000 1898 596 1891 1323 \$4.00.00 40.00 1623 338 1622 751 43.00 43.050 1758 485 1758 1004 46.000 46.050 1891 556 1891 1333 \$4.00.00 40.650 1628 339 1628 753 43.00 43.050 1758 488 1758 1004 46.000 46.050 1891 556 1891 1333 \$4.00.00 40.650 1628 339 1628 753 43.00 43.050 1758 489 1763 1004 46.100 46.150 1898 602 1898 1333 \$4.00.00 40.550 1530 341 1630 758 43.250 43.000 43.050 1758 489 1763 1013 46.200 46.250 1000 605 1990 1342 \$4.00.00 40.550 1630 341 1630 758 43.250 43.000 43.050 1758 490 1765 1013 46.200 46.250 1000 605 1990 1342 \$4.00.00 40.550 1630 343 1635 762 43.350 43.000 1770 493 1770 1017 46.300 46.300 1902 607 1902 1342 \$4.00.00 40.450 1639 345 1639 768 43.450 43.550 1776 495 1774 495 1774 1017 46.300 46.450 1907 619 1905 1347 \$4.00.00 40.650 1641 346 374 43.950 43.650 1778 499 1781 1027 46.500 46.500 1911 615 1911 1353 \$4.0.550 40.050 1641 346 374 1648 772 43.550 43.650 1783 500 1783 1022 46.550 46.000 1916 619 1916 1358 \$4.0.550 40.050 1646 373 1648 772 43.550 43.650 1783 500 1783 1022 46.550 46.000 1916 619 1916 1358 \$4.0.050 40.650 1669 376 1683 779 43.550 43.550 1783 500 1783 1022 46.550 46.000 1916 619 1916 1358 \$4.0.050 40.650 1669 376 1683 779 43.550 43.550 1798 500 1783 1022 46.550 46.000 1916 619 1916 1358 \$4.0.550 40.000 40.650 1669 376 43.550 43.550 43.550 43.550 43.550 43.550 43.550 43.550 43.550 43.550		-																
39.950 40.000 1619 312 1619 704 42.950 43.000 1754 484 1754 959 45.950 46.000 1889 594 1899 1272 340.000 40.050 1623 337 1621 749 43.000 43.050 1756 485 1756 1004 46.000 46.050 1891 596 1891 1333 40.050 40.100 1623 338 1623 751 43.050 43.050 1756 485 1756 1004 46.000 46.050 1891 596 1891 1333 40.050 40.200 1628 339 1628 735 43.150 43.000 47.550		-											,					
40,000 40,050 1621 337 1621 749 43,000 43,050 1756 485 1756 1004 46,050 46,000 1891 596 1891 1335 1335 40,050 40,100 1628 339 1626 753 43,000 43,100 1758 486 1758 1006 46,000 1806,010 1893 598 1893 1335 40,150 40,250 1628 340 1628 753 43,100 43,150 1761 488 1761 1008 46,100 48,150 4200 1896 600 1886 1338 40,250 40,300 1632 342 1630 758 43,150 43,250 43,350 1767 490 1765 1013 46,200 46,350 1900 605 1900 605 1900 1342 40,250 40,300 1632 342 1635 762 43,300 43,350 1776 493 1770 107 46,300 48,550 1902 607 1902 1344 40,304 40,305 1635 343 1635 762 43,300 43,400 1772 494 1772 1019 46,300 48,400 1907 611 1907 1349 40,404 40,405 1639 345 1639 764 43,300 43,400 1772 494 1772 1019 46,300 46,400 1907 611 1907 1349 40,500 40,500 1641 346 1644 770 43,500 43,550 1776 497 1776 1023 46,400 46,500 1907 611 1907 1349 40,500 40,500 1644 372 1644 770 43,500 43,550 1778 493 1770 1025 46,500 46,500 1911 615 1911 1353 40,500 40,600 1648 373 1646 772 43,500 43,550 1778 493 1770 1025 46,500 46,500 1916 617 1914 1356 40,500 40,600 1648 373 1646 772 43,500 43,500 1776 497 1776 1024 46,500 46,500 1916 6179 1916 1338 40,500 40,600 1648 373 1646 772 43,500 43,500 1776 497 1776 1024 46,500 46,500 1916 619 1916 615 1911 1353 40,500 40,600 1668 374 1646 777 44,500 472,500 1803 1788 1034 1425		-	1619			704				484		959					1889	
40,000 d, 0,000 1621 337 1621 749 43,000 d, 0,000 1628 338 1623 738 1831 1333 1335 1831 598 1831 1333 1820 750 40,000 d, 160 1628 339 1626 753 43,100 d, 21,00 1758 488 1781 1000 d, 160 46,000 d, 61,00 1898 600 1886 133 40,150 d, 150 d, 1528 401 l 1628 734 1628 735 43,100 d, 23,200 1765 489 1783 1101 d, 61,60 46,100 d, 62,00 1896 602 1888 1340 40,250 d, 1630 341 1630 758 43,200 43,200 4765 490 1765 1013 46,200 d, 620 1898 602 1888 1340 40,250 d, 1630 1630 343 1637 764 43,300 33,00 1767 492 1767 1015 46,000 d,630 1900 605 1900 1347 40,304 d,040 1631 348	\$40	.000					\$43	.000					\$46	.000				
			1621	337	1621	749			1756	485	1756	1004	46,000	46,050	1891	596	1891	1333
40,150 40,200 1628 340 1630 758 43,160 43,250 1765 489 1765 1013 46,150 46,200 1888 602 1888 1340 140,200 40,250 1630 341 1630 758 43,200 43,550 1765 499 1765 1013 46,200 46,250 1900 605 1900 1342 1443 140,300 40,350 1635 343 1635 762 43,300 43,300 1770 493 1770 1015 46,250 46,300 1902 607 1902 1344 140,300 40,350 1637 344 1637 764 43,300 43,400 1772 491 1772 1019 46,300 46,550 1905 609 1905 1347 140,400 40,450 1639 345 1641 776 43,350 43,400 1772 491 1772 1019 46,400 46,450 1909 613 1909 1351 1474 140,450 40,450 1641 346 1641 7768 43,450 43,500 1776 497 1776 1023 46,400 46,450 1909 613 1909 1351 140,450 40,500 1641 346 1641 776 43,350 43,500 1767 497 1776 1023 46,400 46,450 1919 613 1909 1351 140,500 40,550 1648 373 1646 772 43,550 43,560 1781 499 1781 1025 46,500 46,550 1916 619 1916 1358 140,650 40,700 1655 375 1655 777 43,650 43,560 1781 499 1781 1025 46,500 46,650 1916 619 1916 1358 140,650 40,700 1655 375 1655 777 43,650 43,750 1785 502 1785 1032 46,650 46,650 1916 619 1916 1358 140,650 40,700 40,750 1653 375 1655 777 43,650 43,750 1785 502 1785 1032 46,650 46,700 1920 624 1920 1362 40,750 40,800 1855 377 1855 783 43,800 43,850 1783 500 1783 1030 46,650 46,700 1920 624 1920 1362 40,750 40,800 1859 379 1657 783 43,750 43,850 1797 508 1797 1044 46,800 46,850 1927 609 1923 1262 40,750 40,800 1865 381 1652 787 43,800 43,850 1797 508 1799 1044 46,800 46,850 1927 609 1923 1262 40,750 40,800 1868 410 1868 836 44,050 44,000 1793 509 1799 1044 46,800 47,750 47,750 1936 639 1936 1423 44,000 44,000 1803 513 1803 140,000 44,000 1803 518 1803 1140 47,750 47,250 1945 647 1943 1430 44,450 14,45	40,050	40,100	1623	338	1623	751	43,050	43,100	1758	486	1758	1006	46,050	46,100	1893	598	1893	1335
40,200 40,250 1630 341 1630 758 43,200 43,250 1765 499 1765 1013 46,200 46,250 1900 605 1900 1342 10,250 40,300 1632 342 1635 762 43,300 1767 492 1767 1017 46,300 46,300 1902 607 1902 1344 40,300 40,300 40,301 1637 344 1637 764 43,350 43,500 1772 494 1772 1017 46,350 46,300 1902 607 1902 1349 40,400 40,401 1637 344 1637 764 43,350 43,400 1772 494 1772 1017 46,350 46,400 1907 611 1907 1349 40,450 40,500 1639 345 1639 766 43,400 43,550 1776 497 1776 1023 46,450 46,450 1909 613 1909 1534 40,550 40,500 1641 346 1639 346 1639 345 1439 345 143	40,100	40,150	1626	339	1626	753			1761	488		1008		-	1896	600	1896	1338
40,250 40,300 1632 342 1632 760 43,250 43,300 1767 492 1767 1015 46,250 46,300 1902 607 1902 1344 40,300 40,350 1635 343 1635 762 43,300 43,350 1770 493 1770 1017 46,300 46,350 1905 609 1905 1347 40,400 40,450 1639 345 1639 766 43,400 43,450 1772 494 1772 1019 46,300 46,350 1907 611 1907 1349 40,400 40,450 1639 345 1639 766 43,400 43,450 1772 494 1772 1019 46,400 46,450 1909 613 1909 1351 40,450 40,550 1641 346 1641 768 34,450 43,550 1776 497 1776 1023 46,500 46,550 1911 615 1911 1353 40,500 40,550 1644 372 1644 770 43,550 43,560 1779 498 1779 1025 46,550 46,600 1916 617 1914 1356 40,550 40,600 1646 373 1646 772 43,550 43,600 1781 499 1781 1027 46,550 46,600 1916 619 1916 1358 40,550 40,700 1650 375 1650 777 43,650 43,750 1788 503 1788 1032 46,650 46,700 1920 624 1923 1362 40,700 40,750 1653 376 1653 779 43,750 43,750 1788 503 1788 1032 46,650 46,750 1923 626 1923 1365 40,800 40,850 1657 379 1655 781 43,750 43,800 1799 504 1799 1038 46,700 46,750 1923 626 1923 1365 40,800 40,850 1657 379 1657 783 43,800 43,850 1799 504 1799 1038 46,700 46,750 1923 626 1923 1365 40,800 40,950 1662 381 1662 787 43,900 43,950 1797 508 1797 1042 46,950 47,000 1929 624 1923 1364 40,950 41,000 1664 382 1666 789 43,900 44,050 1799 509 1799 1044 46,950 47,000 1929 623 1929 1374 40,950 41,000 1668 410 1668 834 44,000 44,450 1801 511 1801 1102 47,000 47,050 1938 631 1934 1374 140,000 41,050 1666 409 1668 834 44,000 44,450 1801 511 1801 1102 47,000 47,050 1938 639 1934 1374 140,000 41,050 1666 1800 847 43,900 44,450 1801 512 500 1801 110 47,500 47,500 1938 641 1938 1423 44,500 44,500 1801 512 500 1801 110 47,500 47,500 1938 641 1938 1432 44,500 44,500 1815 524 1815 1115 47,500 47,000 1956 668 1965 1943 1430 44,500 1801 518 1801 1110 47,500 47,500 1956 668 1965 1452 44,500 44,500 1801 517 1801 1110 47,500 47,500 1956 668 1965 1452 44,500 44,500 1801 517 1801 1110 47,500 47,500 1956 668 1965 1452 44,500 44,500 1801 510 1801 1110 47,500 47,500 1956 668 1965 1452 44,500 44,500 1801 517 1801 1110 47,500 47,500 1956 668 1965 1452 44,500 44,500		-																
40,300 40,350 1835 343 1835 762 43,300 43,350 1770 1970 493 1770 1971 46,300 46,350 1805 609 1905 1347 40,350 40,450 1837 345 1839 768 43,400 43,450 1774 495 1776 1921 46,400 46,450 1897 611 1897 1351 140,450 40,500 1641 346 1641 768 43,450 43,550 1776 497 1776 1923 46,450 46,500 1891 615 1911 1353 140,500 40,550 1844 372 1644 770 43,550 43,550 1778 498 1779 1928 46,450 46,500 1814 617 1914 1356 40,550 40,600 1646 373 1846 772 43,550 43,600 1781 499 1781 1027 46,650 46,550 1814 617 1914 1358 40,600 40,650 1648 374 1648 775 43,650 43,650 1783 500 1788 1027 46,650 46,650 1818 622 1918 1360 40,600 40,650 1650 375 1650 777 43,650 43,650 1785 502 1785 1032 46,650 46,650 1818 622 1918 1360 40,750 40,750 1653 376 1653 779 43,700 43,750 1788 503 1788 1032 46,650 46,700 1920 624 1920 1362 40,750 40,750 1653 376 1653 779 43,700 43,750 1788 503 1788 1034 46,750 46,650 46,750 1923 626 1923 13657 40,800 40,850 1657 379 1657 783 43,800 43,850 1792 506 1792 1038 46,850 46,950 1825 626 1923 13657 40,800 40,850 1657 379 1657 783 43,800 43,850 1797 508 1797 1042 46,800 46,850 1927 630 1927 1369 40,850 40,950 1652 381 1662 787 43,950 44,000 1799 508 1797 1042 46,950 46,950 1932 634 1932 1374 40,950 41,050 1664 382 1664 789 43,950 44,000 1799 508 1797 1042 46,950 47,000 1934 635 1934 1376 141,050 41,150 1671 411 1671 838 44,000 44,050 1805 517 1808 1106 47,000 47,050 1938 641 1938 1432 1430 41,550 1804 14,500 1808 44,150 44,250 1806 515 1808 1110 47,250 47,550 1945 645 1954 1430 44,150 44,250 1806 515 1808 1110 47,250 47,550 1945 665 1954 144,000 44,450 1809 548 1815 524 1815 1113 47,250 47,550 1955 660 1955 143 1430 44,550 1804 44,550 1807 1808 1815 524 1815 1113 47,650 47,000 47,550 1956 666 1955 1432 44,650 44,650 1829 539 1830 1110 47,000 47,550 1956 666 1955 1432 44,650 44,650 1820 539 1830 1110 47,000 47,550 1956 666 1955 1432 44,650 44,650 1820 539 1830 1110 47,000 47,550 1956 666 1955 1432 44,650 44,650 1820 539 1830 1110 47,000 47,550 1956 666 1955 1432 44,650 44,650 1820 539 1830 1110 47,750 47,650 1956 666 1955 1432 44,	40,200	40,250	1630	341	1630	758	43,200	43,250	1765	490	1765	1013	46,200	46,250	1900	605	1900	1342
40,350 40,400 1637 344 1637 764 43,350 43,400 1772 494 1772 1019 46,350 46,400 1907 611 1907 1349 40,400 40,450 1639 345 1639 345 1639 766 43,400 43,450 1774 495 1774 1021 46,350 46,400 1907 611 1907 1349 1351 40,450 40,500 1641 346 1641 768 43,450 43,500 1776 497 1776 1023 46,460 46,500 1911 615 1911 1353 140,550 40,550 1650 1644 372 1644 770 43,550 43,550 1779 498 1779 1025 46,500 46,550 1914 617 1914 1356 40,550 40,550 1648 374 1648 772 43,550 43,500 17781 499 1781 1025 46,550 46,500 1916 619 1916 1358 40,500 40,550 1658 375 1650 777 43,560 43,700 1781 499 1781 1025 46,550 46,600 1916 619 1916 1358 40,500 40,750 1653 375 1650 777 43,560 43,700 1785 502 1785 1032 46,600 46,650 1918 622 1918 1380 40,500 40,750 1653 376 1653 779 43,700 43,750 1788 503 1788 1031 46,600 46,650 1918 622 1918 1380 40,700 40,750 1653 376 1655 779 43,700 43,750 1788 503 1788 1034 46,700 46,750 1923 626 1923 1365 40,750 40,850 1657 379 1657 783 43,800 43,850 1792 506 1792 1038 46,800 46,850 1925 626 1923 1365 40,800 1659 380 1659 785 43,800 43,850 1792 506 1792 1038 46,800 46,850 1925 628 1925 1367 40,800 40,950 1662 381 1662 787 43,900 43,950 1797 508 1797 1042 46,950 46,800 1929 632 1929 1371 40,990 40,950 1662 381 1662 787 43,900 44,950 1799 508 1797 1042 46,950 47,000 1936 632 1929 1371 40,990 41,050 1664 832 1664 789 43,950 44,000 1833 513 1803 1102 47,050 47,050 1936 631 1932 1374 41,000 41,050 1668 409 1668 834 44,000 44,050 1803 513 1803 1104 47,000 47,050 1936 631 1932 1374 41,000 41,050 1668 410 1668 836 44,050 44,050 1803 513 1803 1104 47,100 47,150 1941 643 1941 1428 41,100 41,150 1671 411 1671 838 44,100 44,150 1808 515 1806 1106 47,100 47,150 1941 643 1941 1428 41,100 41,150 1671 411 1671 838 44,100 44,150 1808 515 1806 1106 47,100 47,150 1941 643 1941 1428 41,100 41,150 1675 413 1675 843 44,250 44,500 1815 520 1810 1110 47,200 47,550 1945 663 1950 1445 1430 41,000 41,550 1686 419 1688 834 44,450 44,250 1815 520 1810 1110 47,200 47,550 1956 668 1950 1445 1430 41,550 1680 1680 449 1688 844 44,550 44,550 1815 520 1810 1110	40,250	40,300	1632	342	1632	760	43,250	43,300	1767	492	1767	1015	46,250	46,300	1902	607	1902	1344
40,400 40,450 1639 345 1639 766 43,400 43,450 1774 495 1774 1021 46,400 46,450 1999 613 1909 1351 40,500 40,500 1641 372 1644 770 43,500 43,550 1776 497 1776 1023 46,500 46,550 1914 617 1914 1358 40,500 40,500 1646 372 1644 770 43,500 43,550 1779 498 1779 1027 46,550 46,600 1916 619 1916 1358 40,500 40,600 1646 373 1646 772 43,550 43,600 1781 499 1781 1027 46,500 46,650 1916 619 1916 1358 40,600 40,500 1650 375 1650 777 43,650 43,750 1785 502 1785 1032 46,600 46,650 1916 619 1916 1358 40,750 40,700 1653 376 1653 779 43,700 43,750 1788 503 1788 1032 46,700 46,750 1923 626 1923 1365 40,750 40,800 1655 377 1655 781 43,800 43,850 1792 508 1792 508 40,800 40,800 1659 380 1659 785 43,800 43,850 1792 508 1792 508 40,800 40,900 1659 381 1662 787 43,900 43,950 1794 507 1794 1040 46,850 46,900 1929 632 1929 1371 40,900 40,950 1662 381 1662 787 43,900 43,950 1797 509 1799 1044 46,900 46,900 1929 632 1929 1371 40,900 40,950 1662 381 1662 787 43,900 43,950 1801 511 1801 1102 47,000 47,000 1934 636 1934 1376 41,000 41,000 1664 382 1664 789 43,950 44,000 1799 509 1799 1044 46,900 46,900 49,900 1934 636 1934 1376 41,100 41,500 1666 409 1666 836 44,000 44,050 1806 513 1803 1104 47,000 47,			1635	343	1635	762	43,300	43,350	1770	493	1770	1017	46,300	46,350	1905	609	1905	1347
40,450 40,550 1641 346 1641 768 43,450 43,500 1776 497 1776 1023 46,450 46,500 1911 615 1911 1358 40,500 40,550 1644 372 1644 770 43,550 1779 498 1779 1025 46,550 46,600 1646 373 1646 772 43,550 1789 498 1779 1025 46,550 46,600 1667 1916 1358 40,600 40,650 1648 374 1648 775 43,650 43,600 1781 499 1781 1027 46,550 46,600 1660 1918 612 1918 1360 40,600 40,650 1648 374 1648 775 43,650 43,600 1781 499 1781 1027 46,650 46,600 166 619 1916 1358 40,600 40,700 40,750 1653 376 1650 777 43,650 43,700 1785 502 1785 1032 46,600 46,650 47,00 1820 624 1920 1362 40,700 40,750 1653 376 1653 779 43,700 43,750 1788 503 1788 1034 46,700 46,750 1923 626 1923 1365 40,750 40,800 1657 379 1657 783 43,800 43,850 1792 506 1792 1038 46,700 46,850 46,750 1923 626 1922 1365 40,850 40,850 1657 379 1657 783 43,800 43,850 1792 506 1792 1038 46,800 46,850 1927 630 1927 1369 40,850 40,950 1662 381 1662 787 43,950 40,950 1664 382 1664 789 43,950 1794 507 1794 1040 46,850 46,900 1892 632 1929 1371 40,950 41,000 1668 409 1666 834 44,000 44,050 1801 511 1801 1102 46,900 46,950 1932 632 1929 1371 41,000 41,050 1668 409 1666 834 44,000 44,050 1801 511 1801 1102 47,000 47,050 1934 636 1934 1376 44,100 41,150 1688 410 1688 836 44,100 44,150 1806 515 1806 1106 47,100 47,150 1941 643 1941 1428 41,150 41,200 41,250 1673 412 1673 840 44,150 44,200 42,50 1810 520 1810 1104 47,000 47,500 1943 645 1943 1430 41,500 41,550 1689 447 1689 855 44,400 44,550 1815 524 1810 1115 47,200 47,550 1950 651 1950 1448 41,500 41,550 1689 447 1888 854 44,400 44,550 1815 524 1810 1115 47,200 47,550 1956 665 1954 1441 41,500 41,550 1689 447 1889 855 44,400 44,550 1815 524 1810 1119 47,500 47,550 1956 665 1954 1441 41,500 41,550 1688 447 1888 864 44,600 44,550 1815 524 1810 1119 47,500 47,550 1956 665 1954 1445 41,500 41,550 1689 447 1888 864 44,600 44,550 1815 524 1815 1115 47,500 47,550 1956 665 1956 1455 41,500 41,550 1688 447 1888 864 44,600 44,550 1815 534 1810 1119 47,500 47,550 1956 666 1959 1446 41,500 41,550 1688 449 1888 864 44,500 44,550 1818 537 1818 5118 4114 47,50													,					
40,500 40,550 1644 372 1644 770 43,500 43,550 1779 498 1779 1025 46,500 46,550 1914 617 1914 1356 40,600 40,650 1646 373 1646 772 43,550 43,600 1781 499 1781 1027 46,550 46,600 1916 619 1916 1358 40,600 40,650 1650 40,700 1650 375 1650 777 43,660 43,650 1783 500 1783 1030 46,600 46,650 46,650 1916 619 1916 1358 40,600 40,750 1653 376 1653 779 43,660 43,650 1785 502 1785 1032 46,650 46,700 1920 624 1920 1362 40,750 40,750 1653 376 1653 779 43,750 43,800 1788 503 1788 1034 46,750 46,750 1923 626 1923 1362 40,750 40,750 1653 377 1655 781 43,750 43,800 1789 504 1790 1036 46,750 46,800 1925 628 1925 1367 40,800 40,850 1657 379 1657 783 43,800 43,850 1792 506 1792 1038 46,800 46,850 1927 630 1927 1389 40,850 40,900 1659 380 1659 785 43,850 1792 506 1792 1038 46,800 46,850 1927 630 1927 1389 40,900 40,950 1662 381 1662 787 43,900 43,950 1797 508 1797 1042 46,900 46,950 1929 632 1929 1371 40,950 41,000 1664 382 1664 789 43,950 44,000 1799 509 1799 1044 46,950 47,000 1934 636 1934 1376 14,100 41,150 1671 411 1671 838 44,000 44,050 1803 513 1803 1104 47,000 47,050 1934 636 1934 1376 14,100 41,500 1673 412 1673 840 44,250 44,000 1803 513 1803 1104 47,050 47,100 1938 641 1938 1425 41,100 41,500 1673 412 1673 840 44,250 44,250 1800 1807 524 1810 1110 47,250 47,250 1945 647 1945 1432 41,350 41,400 1682 417 1882 849 44,450 44,550 1810 520 1810 1110 47,000 47,450 1945 647 1945 1432 41,550 41,500 1687 148 188 188 189 189 189 189 189 189 189 18		-																
40,550 40,600 1648 373 1648 772 43,650 43,600 1781 499 1781 1027 46,650 46,650 1918 619 1916 1388 40,600 40,650 1648 374 1648 775 43,650 43,650 1783 500 1783 1032 46,650 46,650 1918 622 1918 1360 40,650 40,700 1650 375 1650 777 43,650 43,700 1785 502 1785 1032 46,650 46,650 1918 622 1918 1360 40,700 40,750 1653 376 1653 779 43,700 43,750 1788 503 1788 1034 46,700 46,750 1923 626 1923 1365 40,800 40,800 1655 377 1655 781 43,750 43,800 1790 504 1790 1036 46,650 46,700 1920 624 1920 1362 40,800 40,800 1655 379 1657 783 43,800 43,850 1792 506 1792 1038 46,800 1927 630 1927 1369 40,850 40,800 1659 380 1659 785 43,800 43,850 1792 506 1792 1038 46,800 1927 630 1927 1369 40,850 40,950 1662 381 1662 787 43,900 43,950 1797 508 1797 1042 46,950 46,950 1922 632 1929 1371 40,950 41,000 1664 382 1664 789 43,950 43,950 1799 509 1799 1044 46,950 46,950 1932 632 1929 1371 41,000 41,050 1666 840 1666 836 44,050 44,050 44,050 1801 511 1801 1102 47,000 47,050 1934 636 1934 1376 141,000 41,050 1666 409 1666 836 44,050 44,150 1806 515 1806 1106 47,100 47,150 1938 641 1938 1425 41,150 41,200 1673 412 1673 840 44,150 42,000 1803 513 1803 1104 47,000 47,050 1936 639 1936 1423 41,150 41,200 1673 412 1673 840 44,150 42,000 1803 513 1803 1104 47,000 47,050 1938 641 1938 1425 41,250 41,350 1687 41 1680 847 44,350 44,350 1815 520 1810 110 47,200 47,250 1945 647 1945 1432 41,450 41,450 41,450 41,450 1868 853 44,400 44,450 1817 526 1817 1117 47,350 47,400 1952 653 1952 1439 41,450 41,650 41,550 1688 447 1688 851 44,400 44,450 1817 528 1819 1119 47,500 47,550 1956 666 1954 1441 41,450 41,650 41,550 1688 447 1689 855 44,550 44,600 1826 534 1826 1339 1143 47,550 47,500 1956 666 1955 1443 41,650 41,650 1689 447 1689 855 44,650 44,650 1828 534 1826 1339 1143 47,550 47,550 1959 666 1965 1445 41,650 41,650 1689 447 1689 855 44,650 44,650 1828 534 1826 1339 1143 47,650 47,550 1968 668 1968 1445 41,650 41,650 1689 447 1689 855 44,650 44,650 1828 534 1826 1339 1143 47,650 47,550 1968 668 1968 1445 41,650 41,650 1689 447 1689 855 44,650 44,650 1828 534	40,450	40,500	1641	346	1641	768	43,450	43,500	1776	497	1776	1023	46,450	46,500	1911	615	1911	1353
40,600 40,650 1648 374 1648 775 43,600 43,650 1783 500 1783 1030 46,600 46,650 1918 622 1918 1360 40,700 40,750 1653 376 1653 777 43,600 43,750 1785 502 1785 1032 46,650 46,700 1920 624 1920 1362 40,750 40,800 1655 377 1655 781 43,750 43,800 1790 504 1790 1036 46,750 46,800 1925 628 1925 1367 40,850 40,850 1657 379 1657 783 43,800 43,850 1792 506 1792 1038 46,800 46,850 1927 630 1927 1369 40,850 40,900 1659 380 1659 785 43,850 43,950 1797 508 1797 1042 46,900 46,950 1932 632 1929 1371 40,950 40,950 1664 382 1664 787 43,950 44,050 1799 509 1799 1044 46,900 46,950 1932 634 1932 1374 40,950 41,000 1668 409 1666 834 44,050 44,100 44,050 1801 511 1801 1102 47,000 47,050 1936 639 1936 1423 41,100 41,050 1668 410 1668 836 44,050 44,100 44,050 1803 513 1803 1104 47,000 47,100 1938 641 1938 1425 41,150 41,200 1673 412 1673 840 44,250 44,350 1815 522 1812 1115 47,200 47,250 1941 643 1941 1428 41,250 41,300 1682 417 1682 849 44,350 44,350 1815 524 1815 1115 47,200 47,550 1945 655 1955 1432 41,450 41,500 1686 419 1686 853 44,400 44,550 1817 526 1817 1117 47,350 47,400 1952 653 1952 1439 41,450 41,500 1686 419 1686 853 44,400 44,550 1816 524 1815 1115 47,500 47,650 1956 666 1965 1432 41,500 41,500 1686 419 1686 853 44,400 44,550 1816 530 1815 1115 47,500 47,650 1956 666 1965 1432 41,500 41,500 1691 448 1691 862 44,650 44,550 1826 534 1835 1114 47,500 47,650 1956 666 1965 1452 41,500 41,650 1691 448 1691 862 44,650 44,650 1826 534 1826 1139 47,550 47,600 1965 666 1965 1452 41,500 41,650 1691 448	40,500	40,550	1644	372	1644	770	43,500	43,550	1779	498	1779	1025	46,500	46,550	1914	617	1914	1356
40,656 40,700 1650 375 1650 777 43,656 43,700 1785 502 1785 1032 46,650 46,700 1920 624 1920 1362 40,700 40,750 1653 376 1653 779 43,700 43,750 1788 503 1788 1034 46,700 46,750 1923 626 1923 1365 40,800 40,800 1655 377 1655 781 43,750 43,800 1790 504 1790 1036 46,700 46,800 1925 628 1925 1367 40,800 40,850 1657 379 1657 783 43,800 43,850 1792 506 1792 1038 46,800 46,850 46,900 1929 632 1927 1369 40,800 40,900 1659 380 1659 380 1659 785 43,850 43,900 1794 507 1794 1040 46,850 46,900 1929 632 1929 1371 40,900 40,950 1662 381 1662 787 43,950 43,950 1797 508 1797 1042 46,950 47,000 1932 634 1932 1374 40,950 41,000 1664 382 1664 789 43,950 44,000 1799 509 1799 1044 46,950 47,000 1934 636 1934 1376 \$41,000 41,050 1668 409 1668 834 44,000 44,050 1801 1803 1102 47,000 47,050 1936 639 1936 1423 41,150 41,000 41,050 1677 411 1671 838 44,100 44,150 1806 515 1806 1106 47,100 47,150 1941 643 1941 1428 41,150 41,000 1677 415 1677 843 44,200 44,250 1810 520 1810 1110 47,200 47,250 1945 647 1945 1432 41,250 41,300 1677 415 1677 845 44,250 44,350 1817 522 1812 1113 47,250 47,300 1947 649 1945 1432 41,300 41,550 1689 447 1689 855 44,550 44,600 1826 534 1819 1119 47,400 47,650 1959 660 1959 1446 41,450 41,550 1689 447 1689 855 44,550 44,600 1826 534 1835 1145 47,500 47,650 1956 668 1965 1452 41,450 41,550 1691 448 1691 682 44,450 44,650 1826 534 1835 1114 47,650 47,600 1961 662 1961 1448 41,550 41,600 1691 448 1691 682 44,450 44,650 1826 534 1819 1119 47,600 47,650 1959 660 1959 1446 41,550 41,6	,	,											,					
40,700 40,750 1653 376 1653 779 43,700 43,750 1788 503 1788 1034 46,700 46,750 1923 626 1923 1365 40,750 40,800 1655 377 1655 781 43,750 43,800 1790 504 1792 1038 46,750 46,800 1925 628 1925 1367 40,800 40,850 40,900 1659 380 1659 785 43,800 43,850 1797 508 1794 1040 46,850 46,850 1927 630 1927 1369 40,950 41,000 1662 381 1662 787 43,900 43,950 1797 508 1797 1042 46,950 47,000 1929 632 1929 1371 40,950 41,000 1664 382 1664 789 43,950 44,000 1799 509 1799 1044 46,950 47,000 1929 632 1929 1371 40,950 41,000 1668 409 1668 834 44,000 44,050 1801 511 1801 1102 47,000 47,050 1936 639 1936 1423 41,000 41,050 1668 410 1668 836 44,000 44,050 1801 511 1801 1102 47,000 47,050 1936 639 1936 1423 41,150 41,200 1673 412 1673 840 44,150 44,250 1808 515 1806 1106 47,150 47,250 1945 643 1941 1428 41,250 41,250 1675 413 1675 843 44,250 44,350 1812 522 1812 1113 47,250 47,300 1945 647 1945 1432 41,350 41,400 41,450 1862 417 1682 849 44,350 44,450 1812 522 1812 1113 47,250 47,300 1945 647 1945 1432 41,450 14,650 1862 417 1682 849 44,450 44,550 1812 522 1812 1113 47,250 47,300 1956 651 1950 1437 41,450 1866 418 188 189 189 119 119 47,450 47,550 1950 651 1950 1437 41,450 14,650 1864 418 1864 851 44,450 44,550 1826 537 1821 1112 47,450 47,550 1950 651 1950 1437 41,450 14,650 1864 418 1864 851 44,450 1864 44,450 1865 539 1821 1121 47,450 47,550 1950 651 1950 1437 41,550 1866 1891 448 1891 857 44,450 44,550 1826 537 1821 1121 47,450 47,550 1950 651 1950 1437 41,550 1891 448 1891 857 44,450 44,550 1826 537 1821 1121 47,450 47,550 1956 658 1956 1443 41,550 41,650 1891 448 1891 857 44,550 44,550 1826 537 1821 1121 47,450 47,550 1956 658 1956 1443 41,550 41,650 1891 448 1891 857 44,550 44,550 1826 537 1821 1121 47,450 47,550 1956 658 1956 1443 41,550 41,650 1891 448 1891 857 44,550 44,550 1826 537 1821 1121 47,450 47,550 1956 668 1965 1452 41,550 41,650 1891 448 1891 847,550 44,650 1826 537 1837 1145 47,550 47,650 1966 668 1965 1452 41,550 41,650 1891 448 1891 848 44,550 44,550 44,550 1835 543 1835 1147 47,550 47,650 1966 668 1965 1452 41,	· '	,																
40,750 40,800 1655 377 1655 781 43,750 43,800 1790 504 1790 1036 46,750 46,800 1925 628 1925 1367 40,800 40,850 1657 379 1657 783 43,800 43,850 1792 506 1792 1038 46,800 46,850 1927 630 1927 1389 40,850 40,950 1662 381 1662 787 43,900 43,950 1794 507 1794 1040 46,850 46,950 1929 632 1929 1371 40,900 40,950 1662 381 1662 787 43,900 43,950 1799 508 1797 1042 46,850 46,950 1932 634 1932 1374 40,950 41,000 1664 382 1664 789 43,950 44,000 1799 509 1799 1044 46,950 47,000 1934 636 1934 1376 \$44,000 41,050 1806 1808 1808 44,000 44,050 1801 511 1801 1102 47,000 47,050 1936 639 1936 1423 41,050 41,100 1668 410 1668 836 44,050 44,100 1803 513 1803 1104 47,050 47,100 1938 641 1938 1425 41,150 41,250 1673 412 1673 849 44,150 44,250 1808 517 1808 1108 47,150 47,250 1945 647 1945 1432 41,150 41,250 1675 413 1675 843 44,200 44,250 1810 520 1810 1100 47,250 47,250 1945 647 1945 1432 41,350 41,350 1860 416 1680 847 44,350 44,350 1815 522 1812 1113 47,250 47,250 1945 647 1945 1432 41,350 41,400 1686 853 44,450 44,550 1815 522 1812 1113 47,250 47,350 1946 649 1947 1434 41,450 41,550 41,600 1686 419 1686 853 44,450 44,550 1815 528 1819 1119 47,400 47,450 1950 651 1950 1941 441,450 41,550 41,600 1686 419 1686 853 44,450 44,550 1815 528 1819 1119 47,400 47,450 1956 658 1956 1443 41,550 41,600 1686 419 1686 853 44,450 44,550 1819 528 1819 1119 47,400 47,450 1956 658 1956 1443 41,550 41,600 1691 448 1691 857 44,550 44,500 1821 530 1821 1121 47,450 47,550 1965 658 1956 1443 41,550 41,600 1691 448 1691 857 44,550 44,550 1826 534 1835 1147 47,550 47,600 1965 668 1965 1454 41,700 41,550 1695 451 1695 862 44,650 44,650 1828 537 1828 1141 47,650 47,550 1966 668 1965 1454 41,700 41,550 1695 451 1695 862 44,650 44,650 1826 534 1835 1147 47,550 47,800 1965 668 1965 1454 41,900 41,550 1695 41,000 1704 456 1704 870 44,850 14,950 14,950 1704 456 1704 44,850 14,950 14,950 1704 456 1704 44,850 14,950 14,950 14,950 1704 456 1704 44,850 14,950 14,950 14,950 1704 456 1704 44,850 14,950 14,950 14,950 1704 456 1704 44,850 14,950 14,950 14,950 1704 456 1		-																
40,800 40,850 1657 379 1657 783 43,800 43,850 1794 506 1792 1038 46,800 46,850 1927 630 1927 1389 40,850 40,900 1659 380 1659 785 43,850 43,950 1794 507 1794 1040 46,850 46,900 1929 632 1929 1371 40,900 40,950 1662 381 1662 787 43,900 43,950 1797 508 1797 1042 46,900 46,950 1932 634 1932 1374 40,950 41,000 1664 382 1664 789 43,950 44,000 1799 509 1799 1044 46,950 47,000 1934 636 1934 1376 41,000 41,050 1668 409 1666 834 44,000 44,050 1803 513 1803 1104 47,050 47,100 1938 641 1938 1425 41,100 41,150 1671 411 1671 838 44,100 44,150 1806 515 1806 1106 47,100 47,150 1941 643 1941 1428 41,150 41,250 1673 412 1673 840 44,200 44,250 1810 520 1810 1100 47,200 47,250 1943 645 1943 1430 41,250 1675 413 1675 843 44,200 44,250 1810 520 1810 1100 47,200 47,250 1945 647 1945 1432 41,350 41,350 1680 416 1680 847 44,300 44,350 1815 520 1810 1106 47,200 47,250 1945 647 1945 1432 41,350 41,400 1682 417 1682 849 44,350 44,500 1817 524 1815 1115 47,300 47,350 1950 651 1950 1437 41,450 1686 41,650 1686 419 1686 853 44,450 44,550 1819 528 1819 1119 47,350 47,400 1952 653 1952 1439 41,450 41,550 41,650 1686 419 1686 853 44,450 44,550 1819 528 1819 1119 47,350 47,500 1956 658 1956 1441 41,450 41,650 1686 419 1686 853 44,450 44,550 1826 534 1821 1121 47,350 47,500 1956 658 1956 1443 41,550 41,650 1686 419 1686 853 44,450 44,550 1826 534 1826 1139 47,550 47,500 1956 658 1956 1443 41,550 41,650 1689 447 1689 855 44,550 44,550 1826 534 1826 1139 47,550 47,500 1956 668 1955 1448 41,550 41,650 1689 447 1689 856 44,650 44,750 1826 534 1826 1139 47,550 47,600 1961 662 1965 1448 41,550 41,650 1693 449 1693 860 44,650 44,550 1826 534 1826 1139 47,550 47,500 1956 668 1965 1448 41,650 41,650 1693 44,950 184,550 44,950 1826 534 1837 1149 47,850 47,850 47,950 1970 670 1970 1457 41,800 41,850 1707 455 1707 872 44,950 44,950 1835 543 1835 1145 47,950 47,950 1970 679 1979 1464 41,950 41,950 1707 455 1707 872 44,950 44,950 1834 551 1844 1156 47,950 47,950 1979 679 1979 1464 41,950 41,950 1707 458 1707 872 44,950 44,950 1824 551 1844 1156 47,950 47,950	40,700	40,750	1653	3/6	1653	779	43,700	43,750	1/88	503	1/88	1034	46,700	46,750	1923	626	1923	1365
40,850 40,900 1659 380 1659 785 43,850 43,900 1794 507 1794 1040 46,850 46,900 1929 632 1929 1371 40,900 40,950 1662 381 1662 787 43,900 43,950 1797 508 1797 1042 46,900 46,950 1932 634 1932 1374 10,950 41,000 1664 382 1664 789 43,950 44,000 1799 509 1799 1044 46,950 47,000 1934 636 1934 1376 1376 14100 1668 410 1668 836 44,050 44,100 1803 513 1803 1104 47,050 47,100 1938 641 1938 1425 141,100 41,150 1671 411 1671 838 44,100 44,150 1806 515 1806 1106 47,100 47,150 1941 643 1941 1428 141,100 41,150 1673 412 1673 840 44,200 44,250 1810 520 1810 1110 47,200 47,200 1943 645 1943 1430 141,200 147,250 1675 413 1675 843 44,200 44,250 1810 520 1810 1110 47,200 47,350 1945 647 1945 1432 143,300 143,50 1680 416 1680 847 44,300 44,350 1815 520 1810 1110 47,200 47,350 1945 647 1945 1432 143,300 143,50 1680 416 1680 847 44,300 44,350 1815 520 1810 1110 47,400 47,350 1950 653 1952 1439 144,400 14,450 1684 41,800 41,450 1684 418 1684 851 44,400 44,450 1819 528 1819 1117 47,350 47,400 1952 653 1952 1439 144,500 1686 419 1686 853 44,400 44,450 1819 528 1819 1119 47,400 47,450 1956 658 1956 1443 14,500 1686 419 1686 853 44,400 44,450 1819 528 1819 1110 47,400 47,450 1956 658 1956 1443 14,500 1686 419 1686 853 44,450 44,550 1824 532 1824 1136 47,500 47,550 1959 660 1959 1446 14,550 14,600 1691 448 1691 857 44,500 44,550 1824 532 1824 1136 47,500 47,550 1959 660 1959 1446 14,550 41,600 1691 448 1691 857 44,550 44,550 1824 532 1824 1136 47,500 47,550 1956 668 1965 1443 14,500 41,550 1693 449 1693 860 44,650 44,550 1826 537 1828 1141 47,600 47,650 1965 668 1965 1443 1450 44,750 14,550 1693 449 1693 860 44,650 44,550 1824 537 1828 1141 47,600 47,550 1965 668 1965 1443 1450 44,500 1695 44,550 44,650 44,550 1824 537 1828 1141 47,600 47,550 1965 668 1965 1443 1450 44,500 1695 44,550 1693 449 1693 860 44,650 44,550 1824 537 1828 1141 47,600 47,550 1965 668 1965 1443 1450 147,500 1695 451 1695 862 44,650 44,550 1824 537 1828 1141 47,600 47,550 1965 668 1965 1448 1450 147,000 1695 451 1695 862 44,650 44,550 1825 543 1835 1147 47,750 47,800	,	,					,	,					,					
40,950 40,950 1662 381 1662 787 43,950 43,950 1799 508 1797 1042 46,950 46,950 1932 634 1932 1374 40,950 41,000 1664 382 1664 789 43,950 44,000 1799 509 1799 1044 46,950 47,000 1932 634 1932 1374 40,950 41,050 1666 8409 1666 834 44,000 44,050 1801 511 1801 1102 47,000 47,050 1936 639 1936 1423 41,050 41,100 1668 410 1668 836 44,050 44,100 1803 513 1803 1104 47,050 47,100 1938 641 1938 1425 41,150 41,250 1671 411 1671 838 44,400 44,250 1808 515 1806 1106 47,100 47,150 1941 643 1941 1428 41,150 41,250 1675 413 1675 843 44,200 44,250 1810 520 1810 1110 47,200 47,250 1945 647 1945 1432 41,350 41,350 1803 41,350 1803 41,350 1803 1110 47,200 47,250 1945 647 1945 1432 41,350 41,350 1803 41,350 1803 41,400 1803 513 1803 1104 47,150 47,200 1943 645 1943 1430 41,350 41,400 1803 513 1803 1110 47,200 47,250 1945 647 1945 1432 41,350 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,350 1803 41,400 1802 41,450 1804 41,450 41,500 1886 419 1886 853 44,450 44,500 1821 530 1821 1121 47,450 47,500 1956 653 1955 1439 41,550 41,500 1886 419 1886 853 44,450 44,550 1821 530 1821 1121 47,450 47,500 1956 658 1956 1443 41,550 41,560 41,650 1893 449 1693 860 44,650 1826 534 1826 1139 47,550 47,600 1966 662 1961 1448 41,550 41,650 1693 449 1693 860 44,650 1826 534 1826 1139 47,550 47,600 1966 662 1961 1448 41,650 41,560 41,650 1693 449 1693 860 44,650 1826 534 1826 1139 47,550 47,500 1965 666 1965 1452 41,550 41,600 1695 451 1695 862 44,650 44,750 1830 539 1830 1143 47,550 47,500 1965 666 1965 1452 41,550 41,600 1891 41,650 41,650 1893 452 1499 1693 860 44,650 1826 534 1826 1139 47,550 47,500 1965 666 1965 1452 41,750 41,850 41,850 1702 455 1702 868 44,800 44,850 1835 543 1835 1147 47,750 47,550 1968 668 1965 1452 41,750 41,850 1704 456 1704 870 44,850 1839 547 1839 1152 47,850 47,900 1970 670 1970 1457 44,800 44,850 44,800 1835 543 1835 1147 47,750 47,850 1972 673 1972 1459 41,850 44,950 1704 456 1704 870 44,850 44,850 1839 547 1839 1152 47,850 47,900 1														-				
\$41,000	· 1	,					,	,					-,	- ,				
\$41,000																		
41,000 41,050 1666 409 1666 834 44,000 44,050 1801 511 1801 1102 47,000 47,050 1936 639 1936 1423 41,000 41,150 1671 411 1671 838 44,000 44,150 1803 513 1803 1104 47,050 47,100 1938 641 1938 1425 41,100 41,150 1673 412 1673 840 44,150 44,200 1808 517 1808 1108 47,150 47,200 1943 645 1943 1439 41,200 41,250 1675 413 1675 843 44,200 44,250 1810 520 1810 1110 47,200 47,250 1945 647 1945 1432 41,250 41,300 1677 415 1677 845 44,250 44,300 1812 522 1812 1113 47,250 47,300 1947 649 1947 1434 41,350 41,400 1682 417 1682 849 44,350 44,450 1815 524 1815 1115 47,300 47,350 1950 651 1950 1437 41,400 41,450 1684 418 1684 851 44,400 44,450 1819 528 1819 1119 47,400 47,450 1954 656 1954 1441 41,450 41,500 1686 419 1686 853 44,550 44,550 1824 532 1824 1136 47,550 47,500 1956 658 1956 1443 41,500 41,550 1693 447 1689 855 44,500 44,550 1824 532 1824 1136 47,550 47,500 1956 658 1956 1443 41,650 41,600 1691 448 1691 857 44,550 44,600 1826 534 1826 1139 47,550 47,650 1956 666 1965 1448 41,650 41,650 1693 449 1693 860 44,650 44,750 1830 539 1830 1143 47,650 47,650 1963 664 1963 1450 41,650 41,700 1695 451 1695 862 44,650 44,750 1833 541 1833 1145 47,750 47,800 1970 670 1970 1457 41,850 41,800 1707 453 1700 866 44,750 44,850 1837 547 1833 1145 47,750 47,800 1970 677 1977 1468 41,950 41,950 1709 458 1709 874 44,950 44,950 1845 551 1844 1156 47,950 48,000 1979 679 1979 1466 41,950 42,000 1709 458 1709 874 44,950 44,950 1845 551 1844 1156 47,950 48,000 1979 679 1979 1466			1664	382	1664	789			1799	509	1799	1044			1934	636	1934	13/6
41,050 41,100 1668 410 1668 836 44,050 44,100 1803 513 1803 1104 47,050 47,100 1938 641 1938 1425 41,100 41,150 1671 411 1673 840 44,150 1806 515 1806 1106 47,100 47,150 1941 643 1941 1428 41,200 41,250 1675 413 1675 843 44,200 44,250 1810 510 1810 1108 47,150 47,200 1943 645 1943 1430 41,250 41,300 1677 415 1677 845 44,250 44,300 1812 522 1812 1113 47,250 47,300 1947 649 1947 1434 41,250 41,300 1680 416 1680 847 44,400 48,250 48,300 1815 524 1815 1115 47,300 47,300 1952 653 1952 1439 41,350 1680 416 1680 <td< th=""><th></th><th><i>,</i></th><th>1000</th><th>400</th><th>1000</th><th>004</th><th></th><th></th><th>1001</th><th>E44</th><th>1001</th><th>1100</th><th></th><th></th><th>1000</th><th>600</th><th>1000</th><th>1.400</th></td<>		<i>,</i>	1000	400	1000	004			1001	E44	1001	1100			1000	600	1000	1.400
41,100 41,150 1671 411 1671 838 44,100 44,150 1806 515 1806 1106 47,100 47,150 1941 643 1941 1428 41,150 41,200 1673 412 1673 840 44,200 1808 517 1808 1108 47,150 47,200 1943 645 1943 1430 41,200 41,250 1675 413 1675 845 44,200 44,250 1810 520 1810 1110 47,200 47,250 1945 647 1945 1432 41,250 41,300 1677 415 1677 845 44,250 44,300 1815 524 1815 1115 47,250 47,300 1947 649 1947 1434 41,350 41,400 41,450 1682 417 1682 849 44,350 1819 528 1819 1119 47,400 47,450 1952 653 1952 1439 41,450 41,500 1686 419 1686 <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th>,</th><th>,</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>							,	,										
41,150 41,200 1673 412 1673 840 44,150 44,200 1808 517 1808 1108 47,150 47,200 1943 645 1943 1430 41,200 41,250 1675 413 1675 843 44,200 44,250 1810 520 1810 1110 47,200 47,250 1945 647 1945 1432 41,250 41,300 1677 415 1677 845 44,250 44,300 1812 522 1812 1113 47,250 47,300 1947 649 1947 1434 41,300 41,350 1680 416 1680 847 44,300 44,350 1815 524 1815 1115 47,300 47,350 1950 651 1950 1437 41,400 41,400 1682 417 1682 849 44,450 44,450 1817 526 1817 1117 47,350 47,400 1950 653 1952 1439 41,400 41,550 1688 419 <		-																
41,200 41,250 1675 413 1675 843 44,200 44,250 1810 520 1810 1110 47,200 47,250 1945 647 1945 1432 41,250 41,300 1677 415 1677 845 44,300 48,300 1812 522 1812 1113 47,250 47,300 1947 649 1947 1434 41,300 41,350 1680 416 1680 847 44,300 44,350 1815 524 1815 1115 47,300 47,350 1950 651 1950 1437 41,350 41,400 1682 417 1682 849 44,350 44,450 1819 528 1819 1119 47,400 47,450 1952 653 1952 1439 41,400 41,450 1686 419 1686 853 44,450 48,500 1821 530 1821 1121 47,450 47,500 1956 658 1956 1443 41,550 41,650 1689 447 <														-				
41,250 41,300 1677 415 1677 845 44,250 44,300 1812 522 1812 1113 47,250 47,300 1947 649 1947 1434 41,300 41,350 1680 416 1680 847 44,300 44,350 1815 524 1815 1115 47,300 47,350 1950 651 1950 1437 41,350 41,400 1682 417 1682 849 44,350 44,400 1817 526 1817 1117 47,350 47,400 1952 653 1952 1439 41,400 41,450 1684 418 1684 851 44,400 44,500 1819 528 1819 1119 47,400 47,450 1954 656 1954 1441 41,500 41,550 1688 449 1688 853 44,450 44,550 1824 532 1824 1121 47,450 47,550 1956 658 1956 1443 41,550 41,600 1691 448 <																		
41,300 41,350 1680 416 1680 847 44,300 44,350 1815 524 1815 1115 47,300 47,350 1950 651 1950 1437 41,350 41,400 1682 417 1682 849 44,400 44,400 1817 526 1817 1117 47,350 47,400 1952 653 1952 1439 41,400 41,450 1684 418 1684 851 44,400 44,450 1819 528 1819 1119 47,400 47,450 1954 656 1954 1441 41,450 41,500 1686 419 1686 853 44,450 44,500 1821 530 1821 1121 47,450 47,500 1956 658 1956 1443 41,500 41,550 1689 447 1689 855 44,500 44,550 1824 532 1824 1136 47,500 47,550 1959 660 1959 1446 41,500 41,650 1693 449 <	1													·				
41,350 41,400 1682 417 1682 849 44,350 44,400 1817 526 1817 1117 47,350 47,400 1952 653 1952 1439 41,400 41,450 1684 418 1684 851 44,400 44,450 1819 528 1819 1119 47,400 47,450 1954 656 1954 1441 41,450 41,500 1686 419 1686 853 44,450 44,500 1821 530 1821 1121 47,450 47,500 1956 658 1956 1443 41,500 41,550 1689 447 1689 855 44,500 44,550 1824 532 1824 1136 47,500 47,550 1959 660 1959 1446 41,550 41,600 1691 448 1691 857 44,650 44,650 1828 537 1828 1141 47,600 47,650 1963 664 1963 1450 41,650 41,650 451 1695 <																		
41,400 41,450 1684 418 1684 851 44,400 44,450 1819 528 1819 1119 47,400 47,450 1954 656 1954 1441 41,450 41,500 1686 419 1686 853 44,450 44,500 1821 530 1821 1121 47,450 47,550 1956 658 1956 1443 41,500 41,550 1689 447 1689 855 44,550 44,650 1824 532 1824 1136 47,500 47,550 1959 660 1959 1446 41,550 41,600 1691 448 1691 857 44,550 44,600 1826 534 1826 1139 47,550 47,600 1961 662 1961 1448 41,600 41,650 1693 449 1693 860 44,650 1828 537 1828 1141 47,600 47,650 1963 664 1963 1450 41,650 41,650 41,650 48,600 48,750																		
41,450 41,500 1686 419 1686 853 44,450 44,500 1821 530 1821 1121 47,450 47,500 1956 658 1956 1443 41,500 41,550 1689 447 1689 855 44,550 44,550 1824 532 1824 1136 47,500 47,550 1959 660 1959 1446 41,550 41,600 1691 448 1691 857 44,550 44,600 1826 534 1826 1139 47,550 47,600 1961 662 1961 1448 41,600 41,650 1693 449 1693 860 44,650 1828 537 1828 1141 47,600 47,650 1963 664 1963 1450 41,650 41,650 451 1695 862 44,650 44,700 1830 539 1830 1143 47,650 47,700 1965 666 1965 1452 41,750 41,800 1700 453 1700 866																		
41,550 41,600 1691 448 1691 857 44,550 44,600 1826 534 1826 1139 47,550 47,600 1961 662 1961 148 41,600 41,650 1693 449 1693 860 44,650 44,650 1828 537 1828 1141 47,600 47,650 1963 664 1963 1450 41,650 41,700 1695 451 1695 862 44,650 44,700 1830 539 1830 1143 47,650 47,700 1965 666 1965 1452 41,750 41,800 1700 453 1700 866 44,750 44,800 1835 543 1835 1147 47,750 47,800 1970 670 1970 1457 41,800 41,850 1702 455 1702 868 44,850 44,850 1837 545 1837 1149 47,800 47,800 1970 670 1970 1459 41,850 41,900 1704 456 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>																		
41,550 41,600 1691 448 1691 857 44,550 44,600 1826 534 1826 1139 47,550 47,600 1961 662 1961 148 41,600 41,650 1693 449 1693 860 44,650 44,650 1828 537 1828 1141 47,600 47,650 1963 664 1963 1450 41,650 41,700 1695 451 1695 862 44,650 44,700 1830 539 1830 1143 47,650 47,700 1965 666 1965 1452 41,750 41,800 1700 453 1700 866 44,750 44,800 1835 543 1835 1147 47,750 47,800 1970 670 1970 1457 41,800 41,850 1702 455 1702 868 44,850 44,850 1837 545 1837 1149 47,800 47,800 1970 670 1970 1459 41,850 41,900 1704 456 <t< th=""><th>41.500</th><th>41,550</th><th>1689</th><th>447</th><th>1689</th><th>855</th><th>44.500</th><th>44.550</th><th>1824</th><th>532</th><th>1824</th><th>1136</th><th>47.500</th><th>47.550</th><th>1959</th><th>660</th><th>1959</th><th>1446</th></t<>	41.500	41,550	1689	447	1689	855	44.500	44.550	1824	532	1824	1136	47.500	47.550	1959	660	1959	1446
41,600 41,650 1693 449 1693 860 44,650 44,650 1828 537 1828 1141 47,600 47,650 1963 664 1963 1450 41,650 41,700 1695 451 1695 862 44,650 44,700 1830 539 1830 1143 47,650 47,700 1965 666 1965 1452 41,700 41,750 1698 452 1698 864 44,750 48,750 1833 541 1833 1145 47,700 47,750 1968 668 1963 1452 41,750 41,800 1700 453 1700 866 44,750 44,800 1835 543 1835 1147 47,750 47,800 1970 670 1970 1457 41,800 41,850 1702 455 1702 868 44,850 1837 545 1837 1149 47,800 47,850 1972 673 1972 1459 41,850 41,950 42,950 44,950 1839																		
41,650 41,700 1695 451 1695 862 44,650 44,700 1830 539 1830 1143 47,650 47,700 1965 666 1965 1452 41,750 41,800 1700 453 1700 866 44,750 44,800 1835 543 1835 1147 47,750 47,800 1970 670 1970 1457 41,800 41,850 1702 455 1702 868 44,850 44,850 1837 545 1837 1149 47,800 47,850 1972 673 1972 1459 41,850 41,900 1704 456 1704 870 44,850 44,900 1839 547 1839 1152 47,850 47,900 1974 675 1974 1461 41,900 41,950 42,000 1707 457 1707 872 44,950 45,000 1844 551 1844 1156 47,950 48,000 1979 679 1977 1464 41,950 42,000 1709																		
41,700 41,750 1698 452 1698 864 44,700 44,750 1833 541 1833 1145 47,700 47,750 1968 668 1968 1455 41,750 41,800 1700 453 1700 866 44,750 44,800 1835 543 1835 1147 47,750 47,800 1970 670 1970 1457 41,800 41,850 1702 455 1702 868 44,850 44,850 1837 545 1837 1149 47,800 47,850 1972 673 1972 1459 41,850 41,900 1704 456 1704 870 44,850 44,900 1839 547 1839 1152 47,850 47,900 1974 675 1974 1461 41,900 41,950 42,900 1804 551 1844 1156 47,950 48,000 1979 679 1977 1464 41,950 42,000 1709 458 1709 874 44,950 45,000 1844		-																
41,800 41,850 1702 455 1702 868 44,800 44,850 1837 545 1837 1149 47,800 47,850 1972 673 1972 1459 41,850 41,900 1704 456 1704 870 44,850 44,900 1839 547 1839 1152 47,850 47,900 1974 675 1974 1461 41,900 41,950 42,900 1709 458 1709 874 44,950 45,000 1844 551 1844 1156 47,950 48,000 1979 679 1979 1466																		
41,800 41,850 1702 455 1702 868 44,800 44,850 1837 545 1837 1149 47,800 47,850 1972 673 1972 1459 41,850 41,900 1704 456 1704 870 44,850 44,900 1839 547 1839 1152 47,850 47,900 1974 675 1974 1461 41,900 41,950 42,900 1709 458 1709 874 44,950 45,000 1844 551 1844 1156 47,950 48,000 1979 679 1979 1466	41,750	41,800	1700	453	1700	866	44,750	44,800	1835	543	1835	1147	47,750	47,800	1970	670	1970	1457
41,850 41,900 1704 456 1704 870 44,850 44,900 1839 547 1839 1152 47,850 47,900 1974 675 1974 1461 41,900 41,950 1707 457 1707 872 44,950 44,950 1842 549 1842 1154 47,900 47,950 1977 677 1977 1464 41,950 42,000 1709 458 1709 874 44,950 45,000 1844 551 1844 1156 47,950 48,000 1979 679 1979 1466																		
41,900 41,950 1707 457 1707 872 44,900 44,950 1842 549 1842 1154 47,900 47,950 1977 677 1977 1464 41,950 42,000 1709 458 1709 874 44,950 45,000 1844 551 1844 1156 47,950 48,000 1979 679 1979 1466																		
41,950 42,000 1709 458 1709 874 44,950 45,000 1844 551 1844 1156 47,950 48,000 1979 679 1979 1466																		
This column is also used for a qualifying widow(er).																		
	* This co	lumn is als	o used for	a qualifyi	ing widow(e	r).									С	ontinued	on the n	ext page

If CT AG	l is **	And you	are			If CT AG		And you				If CT AG		And you	are		
More Than	Less Than or Equal To	Single	* Filing	Filing Separately	Head of	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$10	.000			<u> </u>	I	¢51	.000					¢54	.000				
48,000		1981	724	2003	1513	51,000	_	2116	1013	2281	1783		54,050	2376	1306	2501	2053
48,050	,	1983	724	2005	1515	51,050		2118	1015	2283	1785	,	54,100	2379	1308	2504	2055
48,100		1986	728	2008	1513	51,100		2121	1013	2286	1788		54,150	2381	1311	2504	2058
48,150	-	1988	730	2010	1520	51,150		2123	1020	2288	1790	54,150	-	2383	1313	2509	2060
48,200		1990	732	2012	1522	51,200		2125	1020	2290	1792		54,250	2386	1315	2511	2062
	•											1					
48,250		1992	734	2015	1524	51,250		2127	1024	2293	1794		54,300	2388	1317	2514	2064
48,300		1995	736	2017	1527	51,300		2130	1026	2295	1797		54,350	2390	1320	2516	2067
48,350		1997	738	2019	1529	51,350		2132	1029	2298	1799		54,400	2393	1322	2519	2069
48,400	-	1999	741	2021	1531	51,400		2134	1031	2300	1801		54,450	2395	1324	2521	2071
48,450	48,500	2001	743	2024	1533	51,450	51,500	2136	1033	2303	1803	54,450	54,500	2398	1326	2524	2073
48,500	48,550	2004	745	2048	1536	51,500	51,550	2139	1047	2329	1806	54,500	54,550	2425	1329	2526	2076
48,550	48,600	2006	747	2050	1538	51,550	51,600	2141	1049	2331	1808	54,550	54,600	2428	1331	2529	2078
48,600	48,650	2008	749	2053	1540	51,600	51,650	2143	1051	2334	1810	54,600	54,650	2430	1333	2531	2080
48,650	48,700	2010	751	2055	1542	51,650	51,700	2145	1054	2336	1812	54,650	54,700	2432	1335	2534	2082
48,700	48,750	2013	753	2057	1545	51,700	51,750	2148	1056	2339	1815	54,700	54,750	2435	1338	2536	2085
48,750	48 800	2015	755	2060	1547	51,750	51 200	2150	1058	2341	1817	54 750	54,800	2437	1340	2539	2087
48,800		2013	758	2062	1549	51,730		2152	1060	2343	1819		54,850	2440	1340	2541	2089
48,850		2017	760	2062	1551	51,850		2154	1062	2346	1821		54,900	2442	1344	2544	2009
48,900	-	2019	760 762	2064	1554	51,900		2154	1062	2348	1824	54,900	-	2442	1344	2544	2091
48,950		2024	764	2069	1556	51,950		2159	1067	2351	1826	54,950	-	2447	1349	2549	2094
	.000	_U_4	7 04	2003	1000		.000	£100	1001	_UU1	1020		,000	/	10-10	_UTU	2000
		2026	900	2004	1600		,	0105	1106	0077	1070		_	0475	1206	0551	2143
49,000 49,050		2026 2028	809 811	2094 2096	1603 1605	52,000 52,050		2185 2187	1126 1128	2377 2380	1873 1875		55,050 55,100	2475 2477	1396 1398	2551 2554	2143
49,100		2028	813	2098	1608	52,050 52,100		2190	1131	2380	1878		55,150	2477	1401	2554 2556	2145
49,150	-	2033	815	2101	1610	52,150		2190	1133	2385	1880	55,150	-	2482	1401	2559	2150
49,200		2035	817	2101	1612	52,200		2194	1135	2387	1882		55,250	2484	1405	2561	2152
	•											1	-				
49,250	,	2037	819	2105		52,250		2197	1137	2390	1884		55,300	2487	1407	2564	2154
49,300		2040	821	2108	1617	52,300		2199	1140	2392	1887		55,350	2489	1410	2566	2157
49,350		2042	823	2110	1619	52,350		2201	1142	2395	1889		55,400	2492	1412	2569	2159
49,400	-	2044	826	2112	1621	52,400		2203	1144	2397	1891		55,450	2494	1414	2571	2161
49,450	49,500	2046	828	2115	1623	52,450	52,500	2206	1146	2400	1893	55,450	55,500	2497	1416	2574	2163
49,500	49,550	2049	830	2140	1626	52,500	52,550	2232	1149	2426	1896	55,500	55,550	2525	1419	2576	2166
49,550	49,600	2051	832	2142	1628	52,550	52,600	2234	1151	2429	1898	55,550	55,600	2527	1421	2579	2168
49,600	49,650	2053	834	2144	1630	52,600	52,650	2237	1153	2431	1900	55,600	55,650	2530	1423	2581	2170
49,650	49,700	2055	836	2147	1632	52,650	52,700	2239	1155	2434	1902	55,650	55,700	2532	1425	2584	2172
49,700	49,750	2058	838	2149	1635	52,700	52,750	2241	1158	2436	1905	55,700	55,750	2535	1428	2586	2175
49,750	49.800	2060	840	2151	1637	52,750	52.800	2244	1160	2439	1907	55.750	55,800	2537	1430	2589	2177
49,800	,	2062	843	2154	1639	52,800	,	2246	1162	2441	1909	55,800	,	2539	1432	2591	2179
49,850	,	2064	845	2156		52,850		2248	1164	2444	1911	55,850		2542	1434	2594	2181
49,900		2067	847	2158	1644	52,900		2251	1167	2446	1914	55,900		2544	1437	2596	2184
49,950		2069	849	2161		52,950		2253	1169	2449	1916	55,950		2547	1439	2599	2186
	.000	-	-		-		,000	-	-	-	-		,000			-	-
50,000		2071	904	2186	1693	53,000		2280	1216	2451	1963		56,050	2575	1486	2601	2233
50,050		2073	906	2189		53,050		2282	1218	2454	1965	56,050	,	2578	1488	2604	2235
50,100		2076	908	2191		53,100	,	2284	1221	2456	1968		56,150	2580	1491	2606	2238
50,150		2078	911	2193	1700	53,150		2287	1223	2459	1970		56,200	2583	1493	2609	2240
50,200		2080	913	2196		53,200		2289	1225	2461	1972	56,200	,	2585	1495	2611	2242
1																	
50,250		2082	915	2198		53,250		2291	1227	2464	1974	56,250		2588	1497	2614	2244
50,300		2085 2087	917	2200 2203	1707 1709	53,300		2294 2296	1230 1232	2466 2469	1977	56,300	56,350 56,400	2590 2593	1500 1502	2616 2619	2247 2249
50,350 50,400		2087	919 921	2203		53,350 53,400		2298	1232	2469	1979 1981	, ,	56,450	2593	1502	2621	2249
50,400		2089	923	2205	1711	53,450		2301	1234	2471	1983	56,450	-	2598	1504	2624	2253
50,500		2094	936	2233	1716	53,500		2328	1239	2476	1986		56,550	2626	1509	2626	2256
50,550		2096	939	2236		53,550		2330	1241	2479	1988		56,600	2629	1511	2629	2258
50,600		2098	941	2238		53,600		2332	1243	2481	1990	56,600	-	2631	1513	2631	2260
50,650		2100	943	2240		53,650		2335	1245	2484	1992	56,650		2634	1515	2634	2262
50,700	50,750	2103	945	2243	1725	53,700	53,750	2337	1248	2486	1995	56,700	56,750	2636	1518	2636	2265
50,750	50,800	2105	947	2245	1727	53,750	53,800	2339	1250	2489	1997	56,750	56,800	2639	1520	2639	2267
50,800		2107	949	2248		53,800		2342	1252	2491	1999	56,800		2641	1522	2641	2269
50,850		2109	952	2250		53,850		2344	1254	2494	2001	56,850		2644	1524	2644	2271
50,900	50,950	2112	954	2252		53,900	53,950	2346	1257	2496	2004	56,900	56,950	2646	1527	2646	2274
50,950	51,000	2114	956	2255	1736	53,950	54,000	2349	1259	2499	2006		57,000	2649	1529	2649	2276
* This co	lumn is als	o used for	a qualify	ing widow(e	r).									C	ontinued	on the n	ext page

If CT AG	l is **	And you	are	/ _	/_	If CT AG		And you		лі З Р		If CT AG		And you	are		
More Than	Less Than or	Single	*Filing	Filing	Head of	More Than	Less Than or	Single	*Filing	Filing	Head of	More Than	Less Than or	Single	*Filing	Filing	Head of
man	Equal To		Jointly	Separately	Household	man	Equal To		Jointly	Separately	Household	mun	Equal To		Jointly	Separately	Household
\$57	,000					\$60	,000					\$63	,000				
57,000	57,050	2651	1576	2651	2278	60,000	60,050	2801	1846	2801	2413	63,000	63,050	2951	2116	2951	2548
57,050	57,100	2654	1578	2654	2280	60,050	60,100	2804	1848	2804	2415	63,050	63,100	2954	2118	2954	2550
57,100	57,150	2656	1581	2656	2283	60,100	60,150	2806	1851	2806	2418	63,100	63,150	2956	2121	2956	2553
57,150		2659	1583	2659	2285	60,150		2809	1853	2809	2420	63,150	-	2959	2123	2959	2555
57,200	57,250	2661	1585	2661	2287	60,200	60,250	2811	1855	2811	2422	63,200	63,250	2961	2125	2961	2557
57,250	57.300	2664	1587	2664	2289	60,250	60.300	2814	1857	2814	2424	63,250	63.300	2964	2127	2964	2559
57,300		2666	1590	2666	2292	60,300	-	2816	1860	2816	2427	63,300	-	2966	2130	2966	2562
57,350	57,400	2669	1592	2669	2294	60,350	60,400	2819	1862	2819	2429	63,350	63,400	2969	2132	2969	2564
57,400	57,450	2671	1594	2671	2296	60,400	60,450	2821	1864	2821	2431	63,400	63,450	2971	2134	2971	2566
57,450	57,500	2674	1596	2674	2298	60,450	60,500	2824	1866	2824	2433	63,450	63,500	2974	2136	2974	2568
57,500	57 550	2676	1599	2676	2301	60,500	60 550	2826	1869	2826	2436	63,500	63 550	2976	2139	2976	2571
57,550		2679	1601	2679	2303	60,550	-	2829	1871	2829	2438	63,550	-	2979	2141	2979	2573
57,600		2681	1603	2681	2305	60,600	-	2831	1873	2831	2440	63,600	-	2981	2143	2981	2575
57,650		2684	1605	2684	2307	60,650	,	2834	1875	2834	2442	63,650	,	2984	2145	2984	2577
57,700	57,750	2686	1608	2686	2310	60,700	60,750	2836	1878	2836	2445	63,700	63,750	2986	2148	2986	2580
57,750	57 800	2689	1610	2689	2312	60,750	60.800	2839	1880	2839	2447	63,750	63 800	2989	2150	2989	2582
57,730		2691	1612	2691	2314	60,800	-	2841	1882	2841	2449	63,800	-	2991	2152	2991	2584
57,850		2694	1614	2694	2314	60,850	-	2844	1884	2844	2449	63,850	-	2994	2154	2994	2586
57,900		2696	1617	2696	2319	60,900	-	2846	1887	2846	2454	63,900	-	2996	2157	2996	2589
57,950		2699	1619	2699	2321	60,950	-	2849	1889	2849	2456	63,950		2999	2159	2999	2591
	.000						.000						.000				
58,000		2701	1666	2701	2323	61,000	,	2851	1936	2851	2458	64,000		3001	2206	3001	2593
58,050		2704	1668	2704	2325	61,050		2854	1938	2854	2460	64,050		3004	2208	3004	2595
58,100		2706	1671	2706	2328	61,100		2856	1941	2856	2463	64,100		3006	2211	3006	2598
58,150		2709	1673	2709	2330	61,150	-	2859	1943	2859	2465	64,150		3009	2213	3009	2600
58,200	58,250	2711	1675	2711	2332	61,200	61,250	2861	1945	2861	2467	64,200	64,250	3011	2215	3011	2602
58,250	58 300	2714	1677	2714	2334	61,250	61 300	2864	1947	2864	2469	64,250	64 300	3014	2217	3014	2604
58,300	,	2716	1680	2716	2337	61,300		2866	1950	2866	2472	64,300		3016	2220	3016	2607
58,350		2719	1682	2719	2339	61,350	-	2869	1952	2869	2474	64,350		3019	2222	3019	2609
58,400		2721	1684	2721	2341	61,400	-	2871	1954	2871	2476	64,400		3021	2224	3021	2611
58,450	-	2724	1686	2724	2343	61,450		2874	1956	2874	2478	64,450		3024	2226	3024	2613
58,500		2726	1689	2726	2346	61,500		2876	1959	2876	2481	64,500		3026	2229	3026	2616
58,550	,	2729	1691	2729	2348	61,550	,	2879	1961	2879	2483	64,550	-	3020	2231	3020	2618
58,600		2731	1693	2731	2350	61,600	-	2881	1963	2881	2485	64,600		3031	2233	3031	2620
58,650		2734	1695	2734	2352	61,650	-	2884	1965	2884	2487	64,650	-	3034	2235	3034	2622
58,700	,	2736	1698	2736	2355	61,700	-	2886	1968	2886	2490	64,700	-	3036	2238	3036	2625
58,750	E0 000	2739	1700	2739	2357	61,750	61 900	2889	1970	2889	2492	64,750	64 900	3039	2240	3039	2627
58,800	,	2741	1700	2741	2359	61,800	,	2891	1972	2891	2494	64,800	,	3041	2242	3041	2629
58,850	,	2744	1704	2744		61,850		2894	1974	2894	2496	64,850	-	3044	2244	3044	2631
58,900	,	2746	1707	2746	2364	61,900		2896	1977	2896	2499	64,900		3046	2247	3046	2634
58,950		2749	1709	2749	2366	61,950		2899	1979	2899	2501	64,950		3049	2249	3049	2636
	.000	-		-			.000				-		.000		-	-	
59,000		2751	1756	2751	2368	62,000		2901	2026	2901	2503	65,000	<i>.</i>	3051	2296	3051	2638
59,050		2754	1758	2754	2370	62,050		2904	2028	2904	2505	65,050		3054	2298	3054	2640
59,100		2756	1761	2756	2373	62,100		2906	2031	2906	2508	65,100	-	3056	2301	3056	2643
59,150		2759	1763	2759	2375	62,150		2909	2033	2909	2510	65,150	-	3059	2303	3059	2645
59,200	59,250	2761	1765	2761	2377	62,200	62,250	2911	2035	2911	2512	65,200	65,250	3061	2305	3061	2647
59,250	59.300	2764	1767	2764	2379	62,250	62.300	2914	2037	2914	2514	65,250	65.300	3064	2307	3064	2649
59,300		2766	1770	2766	2382	62,300		2916	2040	2916	2517	65,300		3066	2310	3066	2652
59,350		2769	1772	2769	2384	62,350		2919	2042	2919	2519	65,350		3069	2312	3069	2654
59,400		2771	1774	2771	2386	62,400	62,450	2921	2044	2921	2521	65,400	65,450	3071	2314	3071	2656
59,450	59,500	2774	1776	2774	2388	62,450	62,500	2924	2046	2924	2523	65,450	65,500	3074	2316	3074	2658
59,500	59,550	2776	1779	2776	2391	62,500	62,550	2926	2049	2926	2526	65,500	65,550	3076	2319	3076	2661
59,550		2779	1781	2779	2393	62,550		2929	2051	2929	2528	65,550	-	3079	2321	3079	2663
59,600		2781	1783	2781	2395	62,600		2931	2053	2931	2530	65,600		3081	2323	3081	2665
59,650	59,700	2784	1785	2784	2397	62,650	62,700	2934	2055	2934	2532	65,650	65,700	3084	2325	3084	2667
59,700	59,750	2786	1788	2786	2400	62,700	62,750	2936	2058	2936	2535	65,700	65,750	3086	2328	3086	2670
59,750	59,800	2789	1790	2789	2402	62,750	62,800	2939	2060	2939	2537	65,750	65,800	3089	2330	3089	2672
59,800		2791	1792	2791	2404	62,800		2941	2062	2941	2539	65,800		3091	2332	3091	2674
59,850		2794	1794	2794	2406	62,850		2944	2064	2944	2541	65,850	-	3094	2334	3094	2676
59,900		2796	1797	2796		62,900		2946	2067	2946	2544	65,900		3096	2337	3096	2679
59,950	60,000	2799	1799	2799	2411	62,950	63,000	2949	2069	2949	2546	65,950	66,000	3099	2339	3099	2681
* This co	lumn is als	o used for	a qualifyi	ng widow(e	r).									C	ontinuec	l on the n	ext page

If CT AG	lis **	And you	aro			If CT AG		And you		ЛІЗР		If CT AG		And you	aro		
More	Less Than or	Single	* Filing	Filing	Head of	More	Less Than or	Single	* Filling	Filing	Head of	More	Less Than or	Single	* Filing	Filing	Head of
Than	Equal To	_	Jointly	Separately	Household	Than	Equal To	_	Jointly	Separately	Household	Than	Equal To	_	Jointly	Separately	Household
\$66	.000					\$69	.000					\$72	,000				
66,000	<i>'</i>	3101	2386	3101	2683	69,000		3251	2656	3251	2818		72,050	3401	2881	3401	2953
66,050		3104	2388	3104	2685	69,050	,	3254	2658	3254	2820		72,100	3404	2883	3404	2955
66,100		3106	2391	3106	2688	69,100		3256	2661	3256	2823		72,150	3406	2886	3406	2958
66,150	,	3109	2393	3109	2690	69,150		3259	2663	3259	2825		72,200	3409	2888	3409	2960
66,200	,	3111	2395	3111	2692	69,200		3261	2665	3261	2827		72,250	3411	2890	3411	2962
												,	,				
66,250		3114	2397	3114	2694	69,250	,	3264	2667	3264	2829		72,300	3414	2892	3414	2964
66,300		3116	2400	3116	2697	69,300		3266	2670	3266	2832		72,350	3416	2895	3416	2967
66,350		3119	2402	3119	2699	69,350		3269	2672	3269	2834		72,400	3419	2897	3419	2969
66,400	,	3121	2404	3121	2701	69,400		3271	2674	3271	2836		72,450	3421	2899	3421	2971
66,450	66,500	3124	2406	3124	2703	69,450	69,500	3274	2676	3274	2838	72,450	72,500	3424	2901	3424	2973
66,500	66,550	3126	2409	3126	2706	69,500	69,550	3276	2679	3276	2841	72,500	72,550	3426	2904	3426	2976
66,550	66,600	3129	2411	3129	2708	69,550	69,600	3279	2681	3279	2843	72,550	72,600	3429	2906	3429	2978
66,600	66,650	3131	2413	3131	2710	69,600	69,650	3281	2683	3281	2845	72,600	72,650	3431	2908	3431	2980
66,650	66,700	3134	2415	3134	2712	69,650	69,700	3284	2685	3284	2847	72,650	72,700	3434	2910	3434	2982
66,700	66,750	3136	2418	3136	2715	69,700	69,750	3286	2688	3286	2850	72,700	72,750	3436	2913	3436	2985
66,750	66,800	3139	2420	3139	2717	69,750	69.800	3289	2690	3289	2852	72.750	72,800	3439	2915	3439	2987
66,800		3141	2422	3141	2719	69,800		3291	2692	3291	2854		72,850	3441	2917	3441	2989
66,850		3144	2424	3144	2713	69,850		3294	2694	3294	2856		72,900	3444	2919	3444	2991
66,900		3146	2427	3146	2724	69,900		3296	2697	3296	2859		72,950	3446	2922	3446	2994
66,950	,	3149	2429	3149	2724	69,950		3299	2699	3299	2861		73,000	3449	2924	3449	2996
	.000	0110		0110	2,20		.000	OLOU		OLOU	2001		.000	0110	LUL I	0110	
67,000	,	3151	2476	3151	2728	70,000	,	3301	2746	3301	2863		73,050	3451	2926	3451	2998
67,050		3154	2478	3154	2730	70,050		3304	2748	3304	2865		73,100	3454	2928	3454	3000
67,100	,	3156	2481	3156	2733	70,100		3306	2751	3306	2868		73,150	3456	2931	3456	3003
67,150	,	3159	2483	3159	2735	70,150		3309	2753	3309	2870		73,200	3459	2933	3459	3005
67,200		3161	2485	3161	2737	70,200		3311	2755	3311	2872	73,200		3461	2935	3461	3007
67,250	,	3164	2487	3164	2739	70,250		3314	2757	3314	2874		73,300	3464	2937	3464	3009
67,300	,	3166	2490	3166	2742	70,300		3316	2760	3316	2877		73,350	3466	2940	3466	3012
67,350		3169	2492	3169	2744	70,350		3319	2762	3319	2879		73,400	3469	2942	3469	3014
67,400		3171	2494	3171	2746	70,400		3321	2764	3321	2881		73,450	3471	2944	3471	3016
67,450	67,500	3174	2496	3174	2748	70,450	70,500	3324	2766	3324	2883	73,450	73,500	3474	2946	3474	3018
67,500	67,550	3176	2499	3176	2751	70,500	70,550	3326	2769	3326	2886	73,500	73,550	3476	2949	3476	3021
67,550	67,600	3179	2501	3179	2753	70,550	70,600	3329	2771	3329	2888	73,550	73,600	3479	2951	3479	3023
67,600	67,650	3181	2503	3181	2755	70,600	70,650	3331	2773	3331	2890	73,600	73,650	3481	2953	3481	3025
67,650	67,700	3184	2505	3184	2757	70,650	70,700	3334	2775	3334	2892	73,650	73,700	3484	2955	3484	3027
67,700	67,750	3186	2508	3186	2760	70,700	70,750	3336	2778	3336	2895	73,700	73,750	3486	2958	3486	3030
67,750	67.800	3189	2510	3189	2762	70,750	70.800	3339	2780	3339	2897	73.750	73,800	3489	2960	3489	3032
67,800	,	3191	2512	3191	2764	70,800		3341	2782	3341	2899		73,850	3491	2962	3491	3034
67,850	,	3194	2514	3194	2766	70,850		3344	2784	3344	2901		73,900	3494	2964	3494	3036
67,900		3196	2517	3196		70,900		3346	2787	3346	2904	73,900		3496	2967	3496	3039
67,950		3199	2519	3199		70,950		3349	2789	3349	2906	73,950		3499	2969	3499	3041
	.000						.000						,000				
68,000		3201	2566	3201	2773	71,000	<i></i>	3351	2836	3351	2908		74,050	3501	2971	3501	3077
68,050	,	3204	2568	3204		71,050		3354	2838	3354	2910		74,100	3504	2973	3504	3079
68,100	,	3206	2571	3206		71,100		3356	2841	3356	2913		74,150	3506	2976	3506	3081
68,150	,	3209	2573	3209		71,150		3359	2843	3359	2915		74,200	3509	2978	3509	3084
68,200		3211	2575	3211		71,200		3361	2845	3361	2917		74,250	3511	2980	3511	3086
68,250	·												•				
68,300	,	3214	2577 2580	3214 3216		71,250		3364	2847	3364 3366	2919 2922		74,300	3514 3516	2982 2985	3514 3516	3088 3091
1 '	,	3216	2580 2582	3216	2787	71,300		3366 3360	2850 2852	3366 3369			74,350 74,400	3516 3519	2985	3516	3091
68,350 68,400	,	3219 3221	2582 2584	3219 3221		71,350 71,400		3369 3371	2854	3371	2924 2926	,	74,400	3519	2989	3519	3093
68,450		3221	2586 2586	3221	2791	71,400		3371	2856	3371	2928		74,450	3524	2989	3521	3095
68,500		3226	2589	3226	2796	71,500		3376	2859	3376	2931		74,550	3526	2994	3526	3134
68,550		3229	2591	3229	2798	71,550		3379	2861	3379	2933		74,600	3529	2996	3529	3136
68,600	,	3231	2593	3231		71,600		3381	2863	3381	2935		74,650	3531	2998	3531	3138
68,650		3234	2595	3234		71,650		3384	2865	3384	2937		74,700	3534	3000	3534	3141
68,700	68,750	3236	2598	3236	2805	71,700	71,750	3386	2868	3386	2940	74,700	74,750	3536	3003	3536	3143
68,750	68,800	3239	2600	3239	2807	71,750	71,800	3389	2870	3389	2942	74,750	74,800	3539	3005	3539	3145
68,800	,	3241	2602	3241		71,800		3391	2872	3391	2944		74,850	3541	3007	3541	3148
68,850	,	3244	2604	3244		71,850		3394	2874	3394	2946		74,900	3544	3009	3544	3150
68,900	,	3246	2607	3246		71,900		3396	2877	3396	2949		74,950	3546	3012	3546	3152
68,950	69,000	3249	2609	3249		71,950		3399	2879	3399	2951		75,000	3549	3014	3549	3154
		o used for	a qualifyi	ng widow(e										C	ontinue	on the n	ext page

If CT AG	l is **	And you	are			If CT AG		And you		лі З Р		If CT AG		And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$75	.000					\$78	.000					\$81	.000				
75,000	· .	3551	3016	3551	3191	78,000	,	3701	3151	3701	3545	81,000		3851	3286	3851	3731
75,050	,	3554	3018	3554	3193	78,050		3704	3153	3704	3548	81,050	,	3854	3288	3854	3734
75,100		3556	3021	3556	3196	78,100		3706	3156	3706	3550	81,100	-	3856	3291	3856	3736
75,150		3559	3023	3559	3198	78,150		3709	3158	3709	3553	81,150	-	3859	3293	3859	3739
75,200		3561	3025	3561	3200	78,200		3711	3160	3711	3555	81,200	-	3861	3295	3861	3741
1	,											1					
75,250		3564	3027	3564	3203	78,250		3714	3162	3714	3558	81,250		3864	3297	3864	3744
75,300 75,350		3566 3569	3030 3032	3566 3569	3205 3207	78,300		3716	3165 3167	3716 3719	3560	81,300 81,350		3866 3869	3300 3302	3866 3869	3746 3749
75,400		3571	3034	3571	3210	78,350 78,400		3719 3721	3169	3721	3563 3565	81,400	-	3871	3304	3871	3749
75,450		3574	3036	3574	3212	78,450	-	3724	3171	3724	3568	81,450		3874	3306	3874	3754
												1					
75,500	-	3576	3039	3576	3249	78,500		3726	3174	3726	3606	81,500	-	3876	3309	3876	3756
75,550		3579	3041	3579	3251	78,550		3729	3176	3729	3609	81,550	-	3879	3311	3879	3759
75,600		3581	3043	3581	3254	78,600		3731	3178	3731	3611	81,600	,	3881	3313	3881	3761
75,650		3584	3045	3584	3256	78,650		3734	3180	3734	3614	81,650	-	3884	3315	3884	3764
75,700	75,750	3586	3048	3586	3258	78,700	78,750	3736	3183	3736	3616	81,700	81,750	3886	3318	3886	3766
75,750	75,800	3589	3050	3589	3261	78,750	78,800	3739	3185	3739	3619	81,750	81,800	3889	3320	3889	3769
75,800	75,850	3591	3052	3591	3263	78,800	78,850	3741	3187	3741	3621	81,800	81,850	3891	3322	3891	3771
75,850		3594	3054	3594	3265	78,850		3744	3189	3744	3624	81,850	-	3894	3324	3894	3774
75,900	75,950	3596	3057	3596	3268	78,900	78,950	3746	3192	3746	3626	81,900	81,950	3896	3327	3896	3776
75,950	76,000	3599	3059	3599	3270	78,950	79,000	3749	3194	3749	3629	81,950	82,000	3899	3329	3899	3779
\$76	,000					\$79	,000					\$82	,000				
76,000		3601	3061	3601	3307	79,000	79,050	3751	3196	3751	3631	82,000		3901	3331	3901	3781
76,050	76,100	3604	3063	3604	3310	79,050	79,100	3754	3198	3754	3634	82,050	82,100	3904	3333	3904	3784
76,100		3606	3066	3606	3312	79,100		3756	3201	3756	3636	82,100	82,150	3906	3336	3906	3786
76,150		3609	3068	3609	3314	79,150		3759	3203	3759	3639	82,150	82,200	3909	3338	3909	3789
76,200	76,250	3611	3070	3611	3317	79,200	79,250	3761	3205	3761	3641	82,200	82,250	3911	3340	3911	3791
76,250	76,300	3614	3072	3614	3319	79,250	79,300	3764	3207	3764	3644	82,250	82,300	3914	3342	3914	3794
76,300	-	3616	3075	3616	3321	79,300		3766	3210	3766	3646	82,300		3916	3345	3916	3796
76,350	76,400	3619	3077	3619	3324	79,350	79,400	3769	3212	3769	3649	82,350	82,400	3919	3347	3919	3799
76,400	76,450	3621	3079	3621	3326	79,400	79,450	3771	3214	3771	3651	82,400	82,450	3921	3349	3921	3801
76,450	76,500	3624	3081	3624	3329	79,450	79,500	3774	3216	3774	3654	82,450	82,500	3924	3351	3924	3804
76,500	76 550	3626	3084	3626	3366	79,500	79 550	3776	3219	3776	3656	82,500	82 550	3926	3354	3926	3806
76,550	-	3629	3086	3629	3368	79,550		3779	3221	3779	3659	82,550	-	3929	3356	3929	3809
76,600	-	3631	3088	3631	3371	79,600		3781	3223	3781	3661	82,600		3931	3358	3931	3811
76,650	-	3634	3090	3634	3373	79,650		3784	3225	3784	3664	82,650		3934	3360	3934	3814
76,700	-	3636	3093	3636	3376	79,700		3786	3228	3786	3666	82,700		3936	3363	3936	3816
76.750	76 900	3639	3095	3639	3378	79,750	70 900	3789	3230	3789	3669	82.750		3939	3365	3939	3819
76,730	-,	3641	3093	3641	3380	79,800	,	3791	3232	3791	3671	82,800	. ,	3941	3367	3941	3821
76,850	-,	3644	3099	3644		79,850		3794	3234	3794	3674	82,850		3944	3369	3944	3824
76,900		3646	3102	3646	3385	79,900		3796	3237	3796	3676	82,900		3946	3372	3946	3826
76,950		3649	3104	3649		79,950		3799	3239	3799	3679	82,950		3949	3374	3949	3829
	.000		- · v ·				,000	00		v v	· v		.000				
77,000		3651	3106	3651	3425	80,000	,	3801	3241	3801	3681	83,000		3951	3376	3951	3831
77,050		3654	3108	3654		80,050		3804	3243	3804	3684	83,050	-	3954	3378	3954	3834
77,100		3656	3111	3656		80,100		3806	3246	3806	3686	83,100	-	3956	3381	3956	3836
77,150		3659	3113	3659	3433	80,150	,	3809	3248	3809	3689	83,150	-	3959	3383	3959	3839
77,200		3661	3115	3661		80,200		3811	3250	3811	3691	83,200		3961	3385	3961	3841
77,250		3664	3117	3664	3437	80,250		3814	3252	3814	3694	83,250		3964	3387	3964	3844
77,300		3666	3120	3666		80,300		3816	3255	3816	3696	83,300	-	3966	3390	3966	3846
77,350		3669	3122	3669	3442	80,350		3819	3257	3819	3699	83,350		3969	3392	3969	3849
77,400		3671	3124	3671	3445	80,400	,	3821	3259	3821	3701	83,400	,	3971	3394	3971	3851
77,450		3674	3126	3674	3447	80,450	,	3824	3261	3824	3704	83,450		3974	3396	3974	3854
							·										
77,500		3676 3679	3129	3676 3679	3485 3488	80,500 80,550		3826 3829	3264 3266	3826 3829	3706 3709	83,500	-	3976 3979	3399 3401	3976 3979	3856 3859
77,550 77,600	-	3681	3131 3133	3679 3681		80,600		3831	3268	3829	3709 3711	83,550 83,600	-	3979	3403	3979	3861
77,650	-	3684	3135	3684	3490	80,650		3834	3270	3834	3711	83,650		3984	3405	3984	3864
77,700		3686	3138	3686		80,700		3836	3273	3836	3716	83,700		3986	3408	3986	3866
												· ·					
77,750		3689	3140	3689		80,750		3839	3275	3839	3719	83,750		3989	3410	3989	3869
77,800		3691	3142	3691		80,800		3841	3277	3841	3721	83,800	-	3991	3412	3991	3871
77,850		3694	3144	3694	3502	80,850		3844	3279	3844	3724	83,850		3994	3414	3994	3874
77,900		3696	3147	3696	3505	80,900		3846	3282	3846	3726	83,900		3996	3417	3996	3876
77,950		3699	3149	3699		80,950	01,000	3849	3284	3849	3729	83,950	04,000	3999	3419	3999	3879
* This co	Iumn is als	o used for	a qualifyi	ng widow(e	r).									C	ontinued	d on the n	ext page

If CT AG	l is **	And you	are			If CT AG		And you		ЛІЗР		If CT AG		And you	are		1
More Than	Less Than or Equal To	Single	* Filing	Filing Separately	Head of	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing	Filing Separately	Head of Household
L Q2	.000					\$27	,000			l I		600	.000		l		
84.000	· .	4001	3421	4001	3881	87,000	·	4151	3556	4151	4031	90.000		4301	3691	4301	4181
84,050	. ,	4004	3423	4001	3884	87,050		4154	3558	4154	4034	90,050	,	4304	3693	4304	4184
84,100		4006	3426	4004	3886	87,100		4156	3561	4156	4036	90,100	,	4306	3696	4306	4186
84,150	,	4009	3428	4009	3889	87,150		4159	3563	4159	4039	90,150	,	4309	3698	4309	4189
84,200	,	4011	3430	4011	3891	87,200		4161	3565	4161	4041	90,200	-	4311	3700	4311	4191
1																	
84,250		4014	3432	4014	3894	87,250		4164	3567	4164	4044	90,250	,	4314	3702	4314	4194
84,300		4016	3435	4016	3896	87,300	· ·	4166	3570	4166	4046	90,300	,	4316	3705	4316	4196
84,350		4019	3437	4019	3899	87,350		4169	3572	4169	4049	90,350	,	4319	3707	4319	4199
84,400	,	4021	3439	4021	3901	87,400		4171	3574	4171	4051	90,400	,	4321	3709	4321	4201
84,450	84,500	4024	3441	4024	3904	87,450	87,500	4174	3576	4174	4054	90,450	90,500	4324	3711	4324	4204
84,500	84,550	4026	3444	4026	3906	87,500	87,550	4176	3579	4176	4056	90,500	90,550	4326	3714	4326	4206
84,550	84,600	4029	3446	4029	3909	87,550	87,600	4179	3581	4179	4059	90,550	90,600	4329	3716	4329	4209
84,600	84,650	4031	3448	4031	3911	87,600	87,650	4181	3583	4181	4061	90,600	90,650	4331	3718	4331	4211
84,650	84,700	4034	3450	4034	3914	87,650	87,700	4184	3585	4184	4064	90,650	90,700	4334	3720	4334	4214
84,700	,	4036	3453	4036	3916	87,700		4186	3588	4186	4066	90,700	-	4336	3723	4336	4216
84,750	84 800	4039	3455	4039	3919	87,750	87 800	4189	3590	4189	4069	90,750	90 800	4339	3725	4339	4219
84,800		4039	3457	4039	3921	87,800		4191	3592	4191	4009	90,800		4339	3723	4341	4219
84,850		4044	3459	4041	3924	87,850		4194	3594	4194	4071	90,850	-	4344	3727	4344	4221
84,900		4044	3462	4044	3924	87,900		4196	3597	4196	4074	90,900	,	4346	3732	4346	4224
84,950		4049	3464	4049	3929	87,950		4199	3599	4199	4079	90,950		4349	3734	4349	4229
<u> </u>		7070	0404	7070	0020			7100	0000	7100	4070			4040	0704	1010	TLLV
85,000	,000 85 050 I	4051	3466	4051	3931	\$66 88,000	,000 88 050	4201	3601	4201	4081	91,000	91.050	4351	3736	4351	4231
85,050	,	4054	3468	4051	3934	88,050		4201	3603	4201	4084	91,050		4354	3738	4354	4231
85,100	,	4054	3471	4054	3936	88,100		4204	3606	4204	4086	91,100	-	4356	3736	4356	4234
85,150	,	4059	3473	4059	3939	88,150		4209	3608	4209	4089	91,150		4359	3743	4359	4239
85,200		4061	3475	4061	3941	88,200		4211	3610	4211	4091	91,200	-	4361	3745	4361	4241
85,250	,	4064	3477	4064	3944	88,250		4214	3612	4214	4094	91,250		4364	3747	4364	4244
85,300	,	4066	3480	4066	3946	88,300		4216	3615	4216	4096	91,300	-	4366	3750	4366	4246
85,350	,	4069	3482	4069	3949	88,350		4219	3617	4219	4099	91,350	-	4369	3752	4369	4249
85,400	,	4071	3484	4071	3951	88,400		4221	3619	4221	4101	91,400	-	4371	3754	4371	4251
85,450	85,500	4074	3486	4074	3954	88,450	88,500	4224	3621	4224	4104	91,450	91,500	4374	3756	4374	4254
85,500	85,550	4076	3489	4076	3956	88,500	88,550	4226	3624	4226	4106	91,500	91,550	4376	3759	4376	4256
85,550		4079	3491	4079	3959	88,550	88,600	4229	3626	4229	4109	91,550		4379	3761	4379	4259
85,600	,	4081	3493	4081	3961	88,600		4231	3628	4231	4111	91,600	-	4381	3763	4381	4261
85,650		4084	3495	4084	3964	88,650		4234	3630	4234	4114	91,650	-	4384	3765	4384	4264
85,700	85,750	4086	3498	4086	3966	88,700	88,750	4236	3633	4236	4116	91,700	91,750	4386	3768	4386	4266
85,750	85,800	4089	3500	4089	3969	88,750	88,800	4239	3635	4239	4119	91,750	91,800	4389	3770	4389	4269
85,800	85,850	4091	3502	4091	3971	88,800	88,850	4241	3637	4241	4121	91,800	91,850	4391	3772	4391	4271
85,850	85,900	4094	3504	4094	3974	88,850	88,900	4244	3639	4244	4124	91,850	91,900	4394	3774	4394	4274
85,900	85,950	4096	3507	4096		88,900		4246	3642	4246	4126	91,900	91,950	4396	3777	4396	4276
85,950	86,000	4099	3509	4099	3979	88,950	89,000	4249	3644	4249	4129	91,950	92,000	4399	3779	4399	4279
\$86	,000					\$89	,000					\$92	,000				
86,000	,	4101	3511	4101	3981	89,000	,	4251	3646	4251	4131	92,000		4401	3781	4401	4281
86,050	,	4104	3513	4104		89,050		4254	3648	4254	4134	92,050		4404	3783	4404	4284
86,100	,	4106	3516	4106		89,100		4256	3651	4256	4136	92,100	-	4406	3786	4406	4286
86,150	86,200	4109	3518	4109	3989	89,150		4259	3653	4259	4139	92,150	92,200	4409	3788	4409	4289
86,200	86,250	4111	3520	4111	3991	89,200	89,250	4261	3655	4261	4141	92,200	92,250	4411	3790	4411	4291
86,250	86.300	4114	3522	4114	3994	89,250	89,300	4264	3657	4264	4144	92,250	92,300	4414	3792	4414	4294
86,300		4116	3525	4116		89,300		4266	3660	4266	4146	92,300		4416	3795	4416	4296
86,350	,	4119	3527	4119	3999	89,350		4269	3662	4269	4149	92,350		4419	3797	4419	4299
86,400		4121	3529	4121		89,400		4271	3664	4271	4151	92,400	-	4421	3799	4421	4301
86,450		4124	3531	4124	4004	89,450		4274	3666	4274	4154	92,450		4424	3801	4424	4304
							·										
86,500	,	4126	3534	4126	4006	89,500		4276	3669 3671	4276	4156	92,500		4426	3804	4426	4306
86,550 86,600		4129 4131	3536 3538	4129 4131		89,550 89,600		4279 4281	3671 3673	4279 4281	4159 4161	92,550 92,600		4429 4431	3806 3808	4429 4431	4309
86,650	,	4131 4134	3540	4131 4134		89,650		4281 4284	3673 3675	4281		92,650		4431 4434	3810	4434	4311 4314
86,700			3540 3543	4134 4136		89,700			3678	4284 4286	4164 4166	92,650		4434 4436	3810	4434 4436	4314 4316
	·	4136						4286			4166						
86,750		4139	3545	4139		89,750		4289	3680	4289	4169	92,750		4439	3815	4439	4319
86,800	,	4141	3547	4141		89,800		4291	3682	4291	4171	92,800	-	4441	3817	4441	4321
86,850	,	4144	3549	4144		89,850		4294	3684	4294	4174	92,850		4444	3819	4444	4324
86,900	,	4146	3552	4146		89,900		4296	3687	4296	4176	92,900		4446	3822	4446	4326
86,950		4149	3554	4149		89,950	90,000	4299	3689	4299	4179	92,950	93,000	4449	3824	4449	4329
* This co	lumn is als	so used for	a qualifyi	ng widow(e	r).									C	ontinuec	l on the n	ext page

If CT AG	l is **	And you	are			If CT AG		And you		,,, <u>,</u>		If CT AG		And you	are		
	Less	raid you	u10				Less	raid you	1				Less	raid you			
More	Than or	Single	* Filing	Filing	Head of	More	Than or	Single	* Filing	Filing	Head of	More	Than or	Single	* Filing	Filing	Head of
Than	Equal To	ŭ	Jointly	Separately	Household	Than	Equal To		Jointly	Separately	Household	Than	Equal To	ŭ	Jointly	Separately	Household
\$93	.000					\$96	.000					\$99	,000		I		
93,000		4451	3826	4451	4331	96,000	*	4601	4005	4601	4481		99.050	4751	4415	4751	4631
93,050		4454	3828	4454	4334	96,050		4604	4007	4604	4484	,	99,100	4754	4417	4754	4634
93,100	′	4456	3831	4456	4336	96,100	-	4606	4010	4606	4486	′	99,150	4756	4420	4756	4636
93,150		4459	3833	4459	4339	96,150	-	4609	4012	4609	4489		99,200	4759	4422	4759	4639
93,200		4461	3835	4461	4341	96,200		4611	4014	4611	4491	99,200		4761	4424	4761	4641
													-				
93,250	,	4464	3837	4464	4344	96,250		4614	4017	4614	4494	99,250	,	4764 4766	4427	4764	4644
93,300 93,350		4466 4469	3840 3842	4466 4469	4346 4349	96,300	-	4616 4619	4019 4021	4616 4619	4496 4499	,	99,350 99,400	4766	4429 4432	4766 4769	4646 4649
93,400	′	4409	3844	4471	4351	96,350 96,400	-	4621	4021	4621	4501		99,450	4771	4434	4771	4651
93,450		4474	3846	4474	4354	96,450	,	4624	4026	4624	4504		99,500	4774	4437	4774	4654
1							-						-				
93,500		4476	3849	4476	4356	96,500	-	4626	4072	4626	4506	,	99,550	4776	4485	4776	4656
93,550		4479	3851	4479	4359	96,550		4629	4074	4629	4509	,	99,600	4779	4487	4779	4659
93,600		4481	3853	4481	4361	96,600	-	4631	4077	4631	4511	99,600	,	4781	4490	4781	4661
93,650		4484	3855	4484	4364	96,650		4634	4079	4634	4514		99,700	4784	4492	4784	4664
93,700	as,/50	4486	3858	4486	4366	96,700	ao,/50	4636	4081	4636	4516	33,700	99,750	4786	4495	4786	4666
93,750	93,800	4489	3860	4489	4369	96,750	96,800	4639	4084	4639	4519	99,750	99,800	4789	4497	4789	4669
93,800		4491	3862	4491	4371	96,800	-	4641	4086	4641	4521	,	99,850	4791	4499	4791	4671
93,850	′	4494	3864	4494	4374	96,850	-	4644	4088	4644	4524		99,900	4794	4502	4794	4674
93,900		4496	3867	4496	4376	96,900		4646	4091	4646	4526		99,950	4796	4504	4796	4676
93,950	94,000	4499	3869	4499	4379	96,950		4649	4093	4649	4529		100,000	4799	4507	4799	4679
\$94	,000					\$97	,000					\$100	0,000				
94,000		4501	3871	4501	4381	97,000	97,050	4651	4140	4651	4531	100,000	100,050	4801	4555	4801	4681
94,050	. ,	4504	3873	4504	4384	97,050	-	4654	4142	4654	4534	· ′	100,100	4804	4558	4804	4684
94,100		4506	3876	4506	4386	97,100	-	4656	4144	4656	4536	· ′	100,150	4806	4560	4806	4686
94,150		4509	3878	4509	4389	97,150	-	4659	4147	4659	4539	,	100,200	4809	4563	4809	4689
94,200	94,250	4511	3880	4511	4391	97,200	97,250	4661	4149	4661	4541	100,200	100,250	4811	4565	4811	4691
94,250	94,300	4514	3882	4514	4394	97,250	97,300	4664	4151	4664	4544	100,250	100,300	4814	4568	4814	4694
94,300	94,350	4516	3885	4516	4396	97,300	97,350	4666	4154	4666	4546	100,300	100,350	4816	4570	4816	4696
94,350	94,400	4519	3887	4519	4399	97,350	97,400	4669	4156	4669	4549	100,350	100,400	4819	4573	4819	4699
94,400	94,450	4521	3889	4521	4401	97,400	97,450	4671	4158	4671	4551	100,400	100,450	4821	4575	4821	4701
94,450	94,500	4524	3891	4524	4404	97,450	97,500	4674	4161	4674	4554	100,450	100,500	4824	4578	4824	4704
94,500	94.550	4526	3894	4526	4406	97,500	97.550	4676	4208	4676	4556	100.500	100,550	4826	4626	4826	4706
94,550	,	4529	3896	4529	4409	97,550		4679	4210	4679	4559	,	100,600	4829	4629	4829	4709
94,600		4531	3898	4531	4411	97,600	-	4681	4212	4681	4561	,	100,650	4831	4631	4831	4711
94,650	94,700	4534	3900	4534	4414	97,650	97,700	4684	4215	4684	4564	100,650	100,700	4834	4634	4834	4714
94,700	94,750	4536	3903	4536	4416	97,700	97,750	4686	4217	4686	4566	100,700	100,750	4836	4636	4836	4716
94,750	94 800	4539	3905	4539	4419	97,750	97 800	4689	4219	4689	4569	100 750	100.800	4839	4639	4839	4719
94,800	,	4541	3907	4541	4421	97,800	,	4691	4222	4691	4571	,	100,850	4841	4641	4841	4721
94,850		4544	3909	4544	4424	97,850	-	4694	4224	4694	4574	,	100,900	4844	4644	4844	4724
94,900	,	4546	3912	4546	4426	97,900	-	4696	4226	4696	4576	100,900		4846	4646	4846	4726
94,950	,	4549	3914	4549		97,950		4699	4229	4699	4579		101,000	4849	4649	4849	4729
	,000	-			-		.000		-		-		1,000				-
95,000		4551	3916	4551	4431	98,000		4701	4276	4701	4581		101,050	4851	4651	4851	4731
95,050		4554	3918	4554		98,050	,	4704	4279	4704	4584		101,100	4854	4654	4854	4734
95,100	,	4556	3921	4556	4436	98,100	-	4706	4281	4706	4586		101,150	4856	4656	4856	4736
95,150	,	4559	3923	4559	4439	98,150		4709	4283	4709	4589	,	101,200	4859	4659	4859	4739
95,200	,	4561	3925	4561	4441	98,200	,	4711	4286	4711	4591		101,250	4861	4661	4861	4741
95,250		4564	3927	4564	4444	98,250		4714	4288	4714	4594		101,300	4864	4664	4864	4744
95,300		4566	3930	4566	4444	98,300		4714	4200	4714	4594		101,300	4866	4666	4866	4744
95,350		4569	3932	4569	4449	98,350	-	4719	4293	4719	4599		101,330	4869	4669	4869	4749
95,400		4571	3934	4571	4451	98,400		4713	4295	4713	4601	,	101,450	4871	4671	4871	4751
95,450		4574	3936	4574	4454	98,450		4724	4298	4724	4604		101,500	4874	4674	4874	4754
95,500		4576	3939	4576 4570	4456	98,500		4726	4345	4726 4729	4606		101,550	4876	4676	4876	4756 4750
95,550 95,600		4579 4581	3941 3943	4579 4581	4459 4461	98,550 98,600		4729 4731	4348 4350	4729 4731	4609 4611		101,600 101,650	4879 4881	4679 4681	4879 4881	4759 4761
95,650		4584	3945	4584	4464	98,650	-	4734	4352	4734	4614		101,700	4884	4684	4884	4761
95,700		4586	3948	4586	4464	98,700		4734	4355	4734	4616		101,700	4886	4686	4886	4764
95,750		4589	3950	4589	4469	98,750	-	4739	4357	4739	4619		101,800	4889	4689	4889	4769
95,800		4591	3952	4591	4471	98,800		4741	4360	4741	4621		101,850	4891	4691	4891	4771
95,850		4594	3954	4594		98,850	-	4744	4362	4744	4624		101,900	4894	4694	4894	4774
95,900		4596	3957	4596	4476	98,900		4746	4364	4746	4626	,	101,950	4896	4696	4896	4776
95,950		4599	3959	4599	4479	98,950	99,000	4749	4367	4749	4629	101,950	102,000	4899	4699	4899	4779
* This co	lumn is als	so used for	a qualify	ing widow(e	er).									\$102,000	+ Use Tax	(Calculatio	n Schedule

Table A - Exemptions for 2008 Taxable YearUse your filing status shown on the front of your return and your Connecticut AGI (from *Tax Calculation Schedule*, *Line 1*) to determine your exemption.

	Single			iling Jointly o		Fil	ing Separate	ely	Hea	d of Househ	nold
Connect	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		Connect	ticut AGI	
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption
	or Equal To			or Equal To			or Equal To			or Equal To	
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1, 000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000]			\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

Table B - Connecticut Income Tax for 2008 Taxable Year

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

Single or Filing Separately If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,0003% More than \$10,000\$300 plus 5% of the excess over \$10,000	Example:	If the amount on Line 3 is \$13,000, enter \$450 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$150 + \$300 = \$450
Head of Household If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,0003% More than \$16,000\$480 plus 5% of the excess over \$16,000	Example:	If the amount on Line 3 is \$20,000, enter \$680 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$200 + \$480 = \$680
Filing Jointly or Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,0003% More than \$20,000\$600 plus 5% of the excess over \$20,000	Example	If the amount on Line 3 is \$22,500, enter \$725 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$125 + \$600 = \$725

Table C - Personal Tax Credits for 2008 Taxable Year

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

	Single			ling Jointly lified Widow		Fili	ng Separat	ely	Head	d of House	hold
Connect	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI	
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Tax Calculation Schedule

Enter Connecticut AGI from Form CT-1040, Line 5.	1	00
2. Enter Personal Exemption from Table A, Exemptions.	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040, Line 6.	7	00



Need help completing this schedule?

Visit the DRS website at **www.ct.gov/taxforms** and have your income tax instantly calculated for you.



Index

\mathbf{A}	Farmers and Fishermen 1
Accounting Method9	Federal Form 1040NR
Adjusted Gross Income	Federal Form W-7
Alternative Minimum Tax	Filing Status
Alternative Minimum Tax Credit	Filing Requirements
Amended Returns	Who Must File a Connecticut Resident Return
Amount You Owe	Financial Disability
Annualized Income Installment Method	Fiscal Year Filers
D.	Taxable Year and Method of Accounting
В	Form 1099
Before You File Your Return - <i>Important Reminders</i>	Form CT-1040CRC
Bond Interest	Form CT-1040NR/PY
Business Entity Tax - Other Taxes You May Owe30	Resident, Part-Year Resident, or Nonresident
C	Form CT-1040ES
Calculate Your Tax	Form CT-1040 EXT
Charitable Contributions	Form CT-1040EZ
Contributions to Designated Charities17, 29	Form CT-1040X
CHET Contributions 22	Form CT-1127
Civil Unions 5, 13, 14	Form CT-19IT - Title 19 Recipients
Claim of Right Credit (Form CT-1040CRC)	Form CT-2210
Connecticut Adjusted Gross Income	Form CT-6251
Combat Zone	Form CT-706/709 - Other Taxes You May Owe3
Connecticut Alternative Minimum Tax	Form CT-8379
Connecticut Minimum Tax Credit	Form CT-8801
CONN-TAX	Form CT-8857
Contributions to Designated Charities	Form LGL-001 - Power of Attorney
Copies of Returns	Form OP-424 - Other Taxes You May Owe
Credit Card Payment Options 17	Form W-2
Credit for Property Taxes - Property Tax Credit	Forms and Publications
Credit for Taxes Paid to Other Jurisdictions	G
,	_
D	Gain on Sale of Connecticut Obligations
,	Gain on Sale of Connecticut Obligations. 22 General Information.
Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7	Gain on Sale of Connecticut Obligations. 2: General Information. 3: Gift Tax - Other Taxes You May Owe 3:
D Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17	Gain on Sale of Connecticut Obligations
Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7	Gain on Sale of Connecticut Obligations. 2: General Information. 3: Gift Tax - Other Taxes You May Owe 3:
D Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates	Gain on Sale of Connecticut Obligations
D Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates Estimated Tax 11	Gain on Sale of Connecticut Obligations
Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates Estimated Tax 11 Extension Requests 10	Gain on Sale of Connecticut Obligations
D Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates Estimated Tax 11	Gain on Sale of Connecticut Obligations
Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates Estimated Tax 11 Extension Requests 10 When to File Your Return 10	Gain on Sale of Connecticut Obligations
D Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates Estimated Tax 11 Extension Requests 10 When to File Your Return 10 E 10	Gain on Sale of Connecticut Obligations
D Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates Estimated Tax 11 Extension Requests 10 When to File Your Return 10 E Education Savings Accounts - see CHET Contributions 22	Gain on Sale of Connecticut Obligations
D Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates Estimated Tax 11 Extension Requests 10 When to File Your Return 10 E Education Savings Accounts - see CHET Contributions 22 E-File - Taxpayer Service Center 3, 9	Gain on Sale of Connecticut Obligations
D Deceased Taxpayers 6 Deceased Taxpayer Refund Claim 7 Direct Deposit of Refund 17 Domicile - Resident, Part-year Resident, or Nonresident 7 Due Dates Estimated Tax 11 Extension Requests 10 When to File Your Return 10 E Education Savings Accounts - see CHET Contributions 22 E-File - Taxpayer Service Center 3, 9 Electronic Filing Options - Taxpayer Service Center 3	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations
Deceased Taxpayers	Gain on Sale of Connecticut Obligations

Line Instructions: Form CT-1040		Q		
Schedule 1	19	Qualifying Jurisdictions	23	
Schedule 225		Qualified Hazardous Duty Area8		
Schedule 3	26	•		
Schedule 4	29	R	15.06	
Loss on Sale of Connecticut Obligations	19	Real Estate Taxes - Property Tax Credit		
		Recordkeeping		
M		Refund Information		
Mailing Label		Offsets		
Mailing Address - Where to File	11	Interest on Underpayment of Estimated Taxes		
Mashantucket Pequot Tribe Enrolled Member		Relief From Joint Liability		
Line 38 - Other	19	Repayment of Income - Claim of Right Credit		
Line 49 - Other	22	Resident, Part-Year Resident, or Nonresident	7	
Medicaid Assistance - Title 19 Recipients	6	Residency Status Different From Spouse	7, 14	
Method of Accounting	9	Rounding Off to Whole Dollars	15	
Military Pensions		C		
Military Personnel Filing Requirements		S	16 20 20	
Modifications to Federal Adjusted Gross Income		Sales Tax - Individual Use Tax		
Modified Connecticut Adjusted Gross Income		Schedule 1 Modifications		
Mohegan Tribe Enrolled Member		Schedule 2		
Line 38 - Other	19	Schedule 2 Worksheet		
Line 49 - Other		Schedule 3		
Motor Vehicle Credit - Property Tax Credit		Schedule 4		
Multiple Forms W-2 and 1099	13, 20	Separation of Liability - Relief From Joint Liability	6	
1	16	Sign Your Return	18	
Supplemental Schedule CT-1040WH		Social Security Benefit Adjustment	20	
Municipal Bond Interest	19	Social Security Benefit Adjustment Worksheet	21	
N		Social Security Number		
Name and Address	15	Special Depreciation		
Nonobligated Spouse		Spouses With Different Residency Status		
Nonresidents		Supplemental Schedule CT-1040WH		
Nonresident Aliens		Surviving Spouse - Deceased Taxpayers		
	/	Surviving Spouse Deceased tanpayers		
Nonresident Spouse	1.4	T		
Spouses With Different Residency Status	14	Tax Assistance	5	
0		Tax Calculation Schedule	44	
Offset Against Debt	12	Tax Due	17	
Order of Attachments		Tax Exempt Income	19, 20	
		Tax Tables		
Other Taxes You May Owe		Taxable Year	9	
Overpayment	16	Taxpayer Information	13	
P		Taxpayer Service Center		
Paid Preparers	1.0	Telefile		
Part-Year Residents		Third Party Designee		
	/	Tier I and Tier 2 Railroad Retirement		
Payments Compaction Ton Widehald	1.6	Title 19 Recipients		
Connecticut Tax Withheld		Tribal Member		
Estimated Tax				
With Extension Request		Treaty Income	19	
Payment Options	17	U		
Penalties		U.S. Citizens and Nonresident Aliens	10. 14	
Failure to File		U.S. Citizens Living Abroad		
Late Filing		Use Tax (Individual Use Tax)		
Late Payment Penalty	12, 17	555 Turi (Histiriandi Obe Turi)	10, 27, 50	
Waiver of Penalty	12	\mathbf{W}		
Permanent Place of Abode		Waiver of Penalty	12	
Resident, Part-Year Resident, or Nonresident	7	What's New		
Power of Attorney		When to File		
Property Tax Credit		Where to File.		
Property Tax Credit Table		Who Must File a Connecticut Resident Return		
Publications, How to Get		Withholding of Connecticut Income Tax		

Connecticut Taxpayer Assistance

Taxpayer Service Center

Connecticut tax filers can file most tax returns, extensions, and estimates, at no charge over the Internet using the **Taxpayer Service Center** (*TSC*). Also visit the *TSC* to pay amounts due and review or modify your Connecticut tax account information online.





	Tax Information	Forms and Publications	
Telephone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) and select Option 6 during business hours to speak with a representative.	1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).	
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney St Ste 2 Hartford CT 06106-5032	Department of Revenue Services Forms Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032	

Walk-in Offices

Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at ALL DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m.

Bridgeport	Norwich	Hamden	Waterbury	Hartford
10 Middle St.	2 Cliff St.	3074 Whitney Ave.	55 West Main St.	25 Sigourney St.
203-336-7890	860-425-4123	Building #2	Suite 100	860-297-5962
		203-287-8243	203-805-6789	

All calls are answered at our Customer Service Center in Hartford, not at the local office. Call CONN-TAX (see Page 2) for directions to DRS offices. If you require special accommodations, please advise the DRS representative.

Federal Tax Information	Statewide Services
For questions about federal taxes , visit www.irs.gov or call the Internal Revenue Service (IRS) at 1-800-829-1040.	Visit the ConneCT website at www.ct.gov for information on statewide services and programs.
To order federal tax forms, call 1-800-829-3676.	

Department of Revenue Services 25 Sigourney St Ste 2 Hartford CT 06106-5032