

Form CT-W4P

Withholding Certificate for Pension or Annuity Payments

**2011
CT-W4P**

(Rev. 01/11)

Complete this certificate in blue or black ink only.

Form CT-W4P allows Connecticut residents who receive pensions or annuities to instruct the payer of the pension or annuity to withhold Connecticut income tax.

General Instructions

You are **not required** to have Connecticut income tax withheld from your pension or annuity payments. However, you must make estimated Connecticut income tax payments if your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment.

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

- **90%** of the income tax shown on your **2011 Connecticut income tax return**; **or**
- **100%** of the income tax shown on your **2010 Connecticut income tax return** if you filed a **2010** 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 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2010 taxable year, then you **must** use 90% of the income tax shown on your 2011 Connecticut income tax return as your required annual payment.

If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13, you must recalculate your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

If you wish to have Connecticut income tax withheld from your pension or annuity payments, you may either:

- Complete the worksheet on the back of this form to estimate how much income tax to have withheld, round to the nearest whole dollar, but not less than \$10, and enter this amount on Line 1. This option is for people who want to include all income in determining their withholding amount; **or**
- If you know how much you want your payer to withhold from each payment, you may fill in a **whole dollar amount**, but not less than \$10, on Line 1.

Where to File

Send this form to the payer of your pension or annuity. **Do not** send this form to the Department of Revenue Services (DRS).

If you do not want tax withheld from your pension or annuity payments do not complete or mail this form.

For More Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone **users only** may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

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Separate here and mail to the payer of your pension.

Department of Revenue Services
State of Connecticut

Withholding Certificate for Pension or Annuity Payments

2011 Form CT-W4P

First name	Middle initial	Last name	Social Security Number
			____ : ____ : ____
Home address	PO Box		Claim or Identification Number (if any) of your Pension or Annuity Contract
City or town	State	ZIP code	
1. Amount of Connecticut income tax you want withheld from each payment			1. .00
Sign Here	Signature		Date

2011 Form CT-W4P Estimated Income Tax Worksheet

Use this worksheet if you wish to include all 2011 estimated income in determining withholding amount.

1. Federal adjusted gross income you expect in the 2011 taxable year from 2011 federal Form 1040ES, 2011 Estimated Tax Worksheet, Line 1	1.	
2. Allowable Connecticut modifications: See subtractions or additions below.	2.	
3. Connecticut adjusted gross income: Combine Line 1 and Line 2. Nonresidents and part-year residents: Enter your Connecticut-sourced income if greater than your Connecticut adjusted gross income.	3.	
4. Connecticut income tax: Complete the <i>Tax Calculation Schedule</i> below.	4.	
5. Apportionment factor: Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions on Page 3.	5.	•
6. Multiply Line 5 by Line 4.	6.	
7. Credit for income taxes paid to qualifying jurisdictions: See instructions on Page 3.	7.	
8. Subtract Line 7 from Line 6.	8.	
9. Estimated Connecticut alternative minimum tax: See instructions on Page 3.	9.	
10. Add Line 8 and Line 9.	10.	
11. Estimated allowable credits from Schedule CT-IT Credit. See instructions on Page 3.	11.	
12. Total estimated income tax: Subtract Line 11 from Line 10.	12.	
13. Connecticut income tax withheld or expected to be withheld during the 2011 taxable year on income other than this pension or annuity	13.	
14. Subtract Line 13 from Line 12. If this amount is less than \$1,000, no estimated payment is required.	14.	
15. Amount to be withheld from each payment: Divide Line 14 by the number of payments you will receive in 2011. Round to the nearest whole dollar but not less than \$10.	15.	

Tax Calculation Schedule

1. Enter the amount from Line 3 above.	1		
2. Enter personal exemption from Table A, Exemptions, Page 4.	2		
3. Connecticut taxable income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3		
4. Connecticut income tax from Table B, Connecticut Income Tax, Page 4.	4		
5. Enter decimal amount from Table C, Personal Tax Credits, Page 4. If zero, enter "0."	5	•	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6		
7. Connecticut income tax: Subtract Line 6 from Line 4. Enter here and on 2011 Form CT-W4P Estimated Income Tax Worksheet, Line 4, above.	7		

Caution: If you expect to owe \$1,000 or more in Connecticut income tax after subtracting Connecticut income tax withheld, you may be required to make estimated payments. Generally, if you do not prepay (through **timely** estimated tax payments or withholding, or both) the lesser of 100% of the income tax shown on your 2010 Connecticut income tax return or 90% of the income tax shown on your 2011 Connecticut income tax return, you may owe interest at the rate of 1% per month or fraction of a month.

2011 Form CT-W4P Estimated Income Tax Worksheet Instructions

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: Your estimated federal **adjusted gross income**.

Adjusted gross income means wages, interest, dividends, alimony received, and all income minus certain adjustments to income such as alimony paid and qualified contributions to an IRA.

Line 2: Enter the total of your estimated allowable Connecticut modifications.

Subtractions include any items included in federal adjusted gross income that are not taxable under Connecticut law.

Additions include items taxable under Connecticut law but not included in federal adjusted gross income.

See **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return, Schedule 1 - Modifications to Federal Adjusted Gross Income* instructions.

Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on Form CT-1040 or Form CT-1040NR/PY, 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 benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the 2011 Form CT-W4P, Line 2.

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

- Yes **Complete** this worksheet.
 No **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the 2011 Form CT-W4P, Line 2.

A. Enter the amount you reported on federal Publication 505, Tax Withholding and Estimated Tax, Worksheet 2-1, 2011 Estimated Tax Worksheet-Line 1, Expected Taxable Social Security and Railroad Retirement Benefits, Line 1. If Line A is zero or less, stop here. Otherwise, go to Line B.	A.	
B. Enter the amount you reported on federal Publication 505, Worksheet 2-1, Line 10. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Expected taxable amount of Social Security benefits you reported on federal Publication 505*, Worksheet 2-1, Line 19	E.	
F. Social Security Benefit Adjustment: Subtract Line D from Line E. Enter the amount here and as a subtraction on the 2011 Form CT-W4P, Line 2. If Line D is greater than or equal to Line E, enter "0."	F.	

*You may obtain federal Publication 505 by visiting the IRS website at www.irs.gov or by calling the Internal Revenue Service (IRS) at **1-800-829-3676**.

Line 2 (continued)

Social Security Benefit Adjustment: If you file a federal income tax return as single or married filing separately and you expect your 2011 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2011 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If you will file a federal income tax return as married filing jointly, qualifying widow(er) with dependent child, or head of household and you expect your federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2011 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* above. Enter the Line F amount as a subtraction on Line 2.

Military Pensions: If you are a retired member of the U.S. armed forces or the National Guard, enter as a subtraction 50% of the amount of federally taxable military retirement pay you expect to report on your 2011 federal income tax return.

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

Line 5 - Nonresidents and Part-Year Residents: If your Connecticut-sourced income is **greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income is **less than** your Connecticut

adjusted gross income, complete the following calculation and enter the result on Line 5.

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

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

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

Line 9: If you expect to owe federal alternative minimum tax for the 2011 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.

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

Line 15: Divide the amount on Line 14 by the number of pension or annuity payments you will receive in 2011. Round to nearest whole dollar but not less than \$10. Enter this amount on Line 1 of the certificate on the front of this form.

Table A - Exemptions for 2011 Taxable Year

Use the filing status that you expect to report on your 2011 tax return and your Connecticut AGI* (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI*		Exemption	Connecticut AGI*		Exemption	Connecticut AGI*		Exemption	Connecticut AGI*		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$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 2011 Taxable Year

Single or Filing Separately	Filing Jointly or Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, but less than or equal to \$500,000, multiply the amount over \$10,000 by .05 and add \$300. More than \$500,000, multiply the amount over \$500,000 by .065 and add \$24,800.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, but less than or equal to \$1,000,000, multiply the excess over \$20,000 by .05 and add \$600. More than \$1,000,000, multiply the excess over \$1,000,000 by .065 and add \$49,600.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, but less than or equal to \$800,000, multiply the excess over \$16,000 by .05 and add \$480. More than \$800,000, multiply the excess over \$800,000 by .065 and add \$39,680.

Table C - Personal Tax Credits for 2011 Taxable Year

Use the filing status that you expect to report on your 2011 tax return and your Connecticut AGI* (from *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$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

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