

# CT-1040/CT-1040EZ

THIS BOOKLET ALSO CONTAINS:  
FORMS CT-1040ES, CT-2210, CT-1040EXT  
AND THE INDIVIDUAL USE TAX RETURN

# 1992

## Connecticut Resident Income Tax Forms & Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



January 1993

Dear Taxpayers:

Our thanks to you for your patience and cooperation last year. The first year of administering the personal income tax was difficult for both of us.

This year, you will find that we incorporated many of your constructive suggestions into this booklet, as well as other improvements in our own operations.

Our Taxpayer Services Division has more telephone lines, and more people to answer your questions. An automated voice response system on our Taxpayer Services line has pre-recorded answers to the most frequently asked questions about your taxes.

Computer users can get answers from the Department by calling our Computer Bulletin Board at (203) 297-5907. Our other telephone numbers can be found elsewhere in this book on page three.


We have made each form as easy as possible for you to complete. You will find that the "EZ" form this year lives up to its name. It is the form to use if you are able to do so. Its use will speed your refund.

There are several new forms in this package, each with its own set of clear, concise instructions.

Please take a few moments to read through this booklet carefully before beginning your return preparation.

And as always, the earlier you file your return, the earlier you'll receive your refund.

Very truly yours,

  
Allan A. Crystal  
Commissioner

**IMPORTANT CHANGES  
FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1992**

- The income tax rate is 4.5% of Connecticut taxable income.
- The separate tax on capital gains, dividends and interest income was repealed. (The Schedule 394 has, therefore, been eliminated.)
- Estimated income tax payments for 1992 and thereafter are required if the Connecticut income tax liability for the year, after subtracting any Connecticut income tax withheld during the year, is more than \$200.
- The minimum required annual payment of estimated tax is now the lesser of 100% of assumed tax or 90% of the current year's tax.
- The due date for filing individual use tax returns is now April 15 instead of January 31. Form OP-186, the Individual Use Tax Return, is included in this booklet.

**THE FOLLOWING NEW FORMS ARE AVAILABLE UPON REQUEST FROM THE DRS**

- Form CT-1127 may be used by those who meet specific criteria to apply for an extension of time to pay Connecticut income tax.
- Form CT-8379 enables nonobligated spouses to claim their portion of an income tax refund, which would, otherwise, have been applied by the state to satisfy a debt of the obligated spouse for past-due child support payments.

**SOME CHANGES YOU WILL NOTICE IN THIS BOOKLET**

- Form CT-1040EZ is shorter and easier. Use this form if possible to speed your refund.
- Form CT-1040ES allows taxpayers who are making estimated payments for the first time for taxable year 1993 to make the first payment of 1993 estimated tax. If you use the coupon contained in the income tax booklet, you will be sent a personalized estimated income tax coupon booklet for the remaining installments. **Do not use this coupon if you were sent a preprinted estimated income tax coupon booklet.**
- Form CT-2210 can be used to calculate penalty and interest for underpayment of 1992 estimated income taxes. This form can be used by filers of Forms CT-1040 and CT-1040NR/PY. (If you file Form CT-1040EZ and you owe penalty and interest, the Department will calculate the penalty and interest for you.)
- Taxpayers required to file a use tax return will now find Form OP-186 enclosed in this booklet. This return should be filed on or before April 15 for purchases made in 1992 and should be mailed separately from the income tax return. You may wish to keep track of your 1993 purchases on the second copy furnished to you in this booklet.

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## How To Use Your Tax Booklet

### What the Booklet Contains

Read the instructions contained in this booklet carefully before preparing your Connecticut Individual Income Tax Return. This booklet contains forms, information and instructions as follows:

- Form CT-1040EZ
- Form CT-1040
- Form CT-2210
- Form CT-1040EXT
- Form CT-1040ES
- Form OP-186 (See below.)

### USING THE INSTRUCTIONS

The instructions in this booklet are designed to answer most questions easily and quickly. The instructions are divided into easy to follow sections:

### GENERAL INFORMATION

covers most commonly asked questions such as who must file, which form to use, and when to file.

### LINE BY LINE INSTRUCTIONS

provide specific directions for each line on the Forms CT-1040EZ, CT-1040, and CT-2210.

### Other Taxes That You Should Know About

The information that follows is intended to be a general description of certain other Connecticut taxes for which you may be liable. More detailed information is available by requesting the form or publication specified. (See "Where to Get Help and Additional Forms".) Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

### Connecticut Use Tax (Form OP-186)

In general, persons who purchase goods or services which would have been subject to the Connecticut sales tax had those goods or services been purchased from a Connecticut retailer, are subject to the Connecticut use tax. Typically, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut, and individuals who have purchased goods at out-of-state retail locations and have brought those goods back into Connecticut, are subject to the Connecticut use tax if they did not pay Connecticut sales tax. The Connecticut use tax is computed on the purchase price of the goods or services. The tax is reported on, and paid upon the filing of, Form OP-186, Connecticut Individual Use Tax Return. Form OP-186 is contained in this booklet. The return must be filed and tax paid by April 15, 1993 for all purchases subject to Connecticut use tax made during 1992. **Mail Form OP-186 separately from your income tax return.**

### Connecticut Gift Tax (Form CT-709)

In general, gifts made between January 1 and December 31, 1992 by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are taxed on all gifts of intangible property and of real property and tangible personal property situated in Connecticut. Nonresidents are taxed on gifts of real and tangible

personal property situated in Connecticut. In general, gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to such donee during the calendar year exceeds \$10,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of, Form CT-709, Connecticut Gift Tax Return. The return must be filed by April 15, 1993 for all gifts made between January 1 and December 31, 1992.

#### WHERE TO GET HELP AND ADDITIONAL FORMS

The Department of Revenue Services' Taxpayer Services Division can help answer questions you may have on how to complete your Connecticut tax return. Taxpayer Services may be reached from 8:30 a.m. - 4:30 p.m. Monday through Friday by calling 203-566-7033 or 1-800-382-9463 (In-State). TDD/TT users can call 203-297-4911.

You may also call CONN-TAX at 203-566-7033 or 1-800-382-9463 (In-State) 24-hours a day to listen to prerecorded income tax information if you have a touch-tone telephone.

Assistance is also available between 8:30 a.m. - 4:30 p.m. by calling or visiting any of the Department's offices listed below:

Hartford - 92 Farmington Ave., 566-7033  
Bridgeport - 1470 Barnum Ave., 579-6251  
East Hartford - 775 Silver La., 569-3742  
Hamden - 2105 State St., 789-7516  
Norwich - 2 Cliff St., 889-2669  
Waterbury - 24 Wooster Ave., 596-4310

If you visit, be sure to bring along:

- 1) Your state copy of your federal Form W-2 and
- 2) Your completed federal income tax return

#### Forms and Publications

State income tax forms may be obtained at the following locations in addition to those listed above: most banks, public libraries, and town halls.

If you have a fax machine, state tax forms may be obtained by calling Tax-Fax, 203-297-5698, 24 hours a day.

State tax forms may also be obtained by writing to: DRS, Forms Unit, 92 Farmington Avenue, Hartford, CT 06105, or by calling 203-297-4753.

## GENERAL INFORMATION

### FILING TIPS TO SPEED YOUR REFUND

The Department of Revenue Services will issue refund checks as quickly as possible for error free returns. An incomplete or incorrectly prepared return can delay or reduce your income tax refund. The following tips will help us to get your refund to you as quickly as possible.

1. File the appropriate form for your tax situation. Most people will be able to file the simpler Form CT-1040EZ. (See "Which Form Should I Use?" on page 4 in this booklet.) Using this form decreases processing time.
2. Be sure to check the correct filing status.
3. Make sure the State copy of all federal Forms W-2 (Wages), W-2G (Winnings), 1099-R (Pensions) and any other form showing Connecticut income tax withheld is attached to your Connecticut return.
4. Be sure to sign your return upon completion. If you and your spouse are filing jointly, both of you must sign.
5. Be sure your paid preparer signs the return.
6. Be sure to use the preprinted label if one is included with this booklet. The information on this label will help us process your return and refund more quickly.

7. Be sure to use the correct mailing envelope when filing your return. One envelope is for refunds. The other is for payments or returns with no additional tax due.
8. Be sure that both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elected to file separate income tax returns. No refund will be processed until both Connecticut returns are received.

### WHO MUST FILE A CONNECTICUT RETURN?

You are required to file a Connecticut income tax return if any of the following is true for the 1992 taxable year:

1. You had Connecticut income taxes withheld;  
or
2. You made estimated tax payments to Connecticut;  
or
3. You meet the Gross Income Test.

#### The Gross Income Test

You are required to file a Connecticut income tax return if your gross income for 1992 exceeds:

\$12,000 for a Single or Married person filing separately  
\$19,000 for Head of Household  
\$24,000 for Married persons filing jointly

Gross Income means all income you received in the form

of money, goods, property and services that is not exempt from federal tax and any additions to income from Schedule 1, Forms CT-1040 or CT-1040 NR/PY.

Gross income includes, but is not limited to, the following items:

1. Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
2. Gross income from a business;
3. Capital Gains;
4. Interest and Dividends;
5. Gross Rental income;
6. Gambling Winnings;
7. Alimony;
8. Taxable Pensions and Annuities;
9. Prizes and Awards;
10. Your share of income from partnerships, S corporations, estates and trusts;
11. IRA distributions;
12. Unemployment Compensation;
13. Taxable Social Security.

The following examples explain the Gross Income Test:

**Example 1:**

A Connecticut resident's only income is from a sole proprietorship with the following:

Schedule C -	Gross Receipts	\$100,000
	Expenses	<u>(92,000)</u>
	Net Income	8,000

Since the gross income of \$100,000 exceeds the minimum requirements, this resident is required to file a Connecticut tax return.

**Example 2:**

A Connecticut resident receives \$8,000 in non-taxable Social Security benefits and \$11,000 in interest income. Since non-taxable Social Security is not part of gross income, no Connecticut return must be filed provided no Connecticut tax was withheld and no estimated payments were made.

**Example 3:**

A resident receives \$11,500 in wage income and \$1,000 in federally exempt interest from California State Bonds. The taxpayer's federal gross income with additions from Schedule 1, Form CT-1040 (Interest From State or Local Government Obligations Other Than Connecticut) is \$12,500. Therefore, a Connecticut return must be filed.

**Title XIX Recipients**

If you are a Title XIX recipient, you are required to file a return if you meet the conditions for filing a Connecticut return listed on Page 3 of this booklet. Attach to your return a cover letter explaining your status as a Title XIX recipient and a signed statement authorizing the Department of Revenue Services to verify your Title XIX status for 1992 with the Department of Income Maintenance.

**What Is Connecticut Adjusted Gross Income?**

For the purpose of completing Form CT-1040EZ, Connecticut adjusted gross income is the same as your federal adjusted gross income as taken from Line 31 of your federal Form 1040, Line 16 of your federal Form 1040A or Line 3 of your federal Form 1040EZ. You may not use Form CT-1040EZ if you have any Connecticut modifications. See instructions for Schedule 1 of Form CT-1040 on Page 12 of this booklet for a detailed listing of modifications.

For the purpose of completing Form CT-1040, Connecticut adjusted gross income is your federal adjusted gross income as taken from Line 31 of your federal Form 1040, Line 16 of your federal Form 1040A or Line 3 of your federal Form 1040EZ with certain Connecticut modifications.

**How Do I File A Decedent's Return?**

A Connecticut income tax return must be filed for a taxpayer who died during the taxable year. It must be signed and filed by his/her executor, administrator or surviving spouse for the portion of the year before the taxpayer's death. The date of the taxpayer's death must be clearly stated at the top of the return, in the area designated as "other tax year ending      19     ." As for federal purposes, a joint return may be filed by a surviving spouse. (Indicate who is deceased and date of death.) Write "Filing as surviving spouse" in the deceased spouse's signature block of the return. In the case of the death of both spouses, a final return must be filed by their legal representatives. The Connecticut filing status must be consistent with the federal filing status.

A copy of a completed federal Form 1310, "Statement of Person Claiming Refund Due A Deceased Taxpayer," must be attached to your Connecticut return, if a refund is requested by other than a surviving spouse. The federal Form 1310 would not be required for a surviving spouse who files a federal Form 1040 to obtain the refund.

Any income received by the estate of the decedent for the portion of the taxable 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 Fiduciary Income Tax Return.

**WHICH FORM SHOULD I USE?**

Most residents will be able to file the short, simple Form CT-1040EZ. You may file Form CT-1040EZ if all of the following are true:

- \_\_\_\_\_ You claim no modifications to federal adjusted gross income for Connecticut income tax purposes. (See instructions for Schedule 1, Form CT-1040 on Page 12 of this booklet).
- \_\_\_\_\_ and
- \_\_\_\_\_ You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year.
- \_\_\_\_\_ and

\_\_\_\_\_ You are not claiming credit for income taxes paid to another jurisdiction.

If any of these statements is not true, you must file Form CT-1040 or Form CT-1040NR/PY.

**NOTE:** If you owe penalty and interest for a late-filed return or for underpayment of 1992 estimated taxes and you want to pay the amount with your return, you must file Form CT-1040. If you file Form CT-1040EZ, the Department will bill you for outstanding penalty and interest. However, you may wish to pay your penalty and interest with your tax return in order to reduce interest charges that will otherwise continue to accrue until the bill is paid in full.

### Am I A Resident, Part-Year Resident, or Nonresident?

To determine your residency status and the return you must file for 1992, read the following and check the proper status.

#### ( ) Resident: (Complete Form CT-1040EZ or CT-1040)

1. Connecticut was my domicile (permanent legal residence) for the entire year of 1992:  
or
2. I maintained a permanent place of abode in Connecticut and spent a total of more than 183 days in Connecticut.

#### ( ) Part-Year Resident: (Complete Form CT-1040NR/PY)

I moved into or out of Connecticut during the taxable year.

(See detailed explanations for filing instructions contained in the instruction booklet for Form CT-1040NR/PY.)

#### ( ) Nonresident: (Complete Form CT-1040NR/PY)

1. I was not a Resident or Part-Year Resident for 1992.  
and
2. I had income from Connecticut sources in 1992.

**NOTE:** You may be treated as a nonresident for 1992 even though your domicile was Connecticut if all of the following conditions are met for the entire taxable year:

1. You maintained no permanent place of abode in Connecticut.  
and
2. You maintained a permanent place of abode outside of Connecticut.  
and
3. You spent not more than thirty days in the aggregate in Connecticut in the taxable year.

(Military personnel that are stationed in Connecticut, but are domiciled in another state are considered nonresidents.)

(See detailed filing instructions contained in the

instructions booklet for Form CT-1040NR/PY.)

**DEFINITION: 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.

### Are Military Personnel Required To File?

Military personnel who claim Connecticut as a residence but are stationed elsewhere will be subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (legal residence) elsewhere, you are required to file a resident income tax return unless you meet all three conditions for being treated as a nonresident listed in the previous note on page 5.

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 that you receive from Connecticut sources while you are a nonresident (including your spouse's non-military income) may be subject to Connecticut income tax. See Instructions for a Connecticut nonresident with Form CT-1040NR/PY.

#### Example:

Bob is a resident of Florida. He enlisted in the Navy in Florida, and was stationed in Groton, Connecticut. He earned \$38,000 in military pay.

#### A) He had no other income.

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

#### B) Bob has a part-time job in Connecticut.

His Connecticut source income from non-military employment is taxable and should be reported on Form CT-1040 NR/PY.

**NOTE:** Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See definition of resident on Page 5.

For further information, contact the Department and request a copy of Informational Publication: IP 92 (2.1), Connecticut State Income Tax Information for Military Personnel and Veterans.

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" shall be 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. A refund of tax paid will be provided to the legal representative of the estate or to their surviving spouse.

**DEFINITION: Combat zone** is an area designated by the President of the United States by executive order as a combat zone.

## WHEN SHOULD I FILE?

Your Connecticut income tax return, is due on or before April 15, 1993. If you file on a fiscal year basis, you must file on or before the fifteenth day of the fourth month after the end of your fiscal year. Your return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of your return.

If you file late, you will be subject to penalties and interest. Penalties and interest apply to late filing, late payment and underpayment of income tax.

### How Do I Request an Extension to File My Return?

If you are unable to file a timely return you must file Form CT-1040EXT, Application for Extension of Time to File, and pay the amount of tax you expect to owe on or before the original due date for filing your Connecticut income tax return. This form is contained in this booklet for your convenience. The filing of this form will automatically extend the due date for **six months**, if an Application for Automatic Extension of Time (federal Form 4868) has been filed. (You are not required to attach a copy of the federal extension request to Form CT-1040EXT.)

Form CT-1040EXT only extends the time to **file** your final return; it does not extend the time to pay your income tax. Interest at the rate of 1-1/4% per month or fraction thereof is charged on any tax not paid by the original due date. Also, a penalty of 10% will be assessed on any underpayment of tax due.

### What if I Can't Pay All the Tax I Owe?

In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return. Even if you cannot pay all the tax you owe, you should file your return on time and pay as much as you can. Penalty of 10% of the underpayment will apply and interest of 1-1/4% per month or fraction of a month will continue to accrue on the underpayment until the tax is paid in full. If you continue to make payments, you can reduce the amount of interest you would otherwise owe.

### Extension of Time to Pay the Tax

You may be eligible for an extension of six months to pay the tax you owe if you can show that it will cause you undue hardship to pay the tax on the date it is due. To receive consideration, you must file Form CT-1127, Application For Extension Of Time For Payment Of Income Tax, on or before the due date of the original return.

You must attach Form CT-1127 to the front of your timely filed Connecticut income tax return or your timely filed Application for Extension of Time to File (Form CT-1040EXT). As evidence of the need for extension, you must attach (1) a statement of assets and liabilities and (2) an itemized list of receipts and disbursements for the preceding 3 months. You must also explain why you are unable to borrow the money to pay the tax.

If an extension of time to pay is granted and full payment of tax is made on or before the end of the extension period, the 10% penalty will be waived. Interest of 1-1/4% per month or fraction of a month will continue to accrue on the underpayment from the due date of the original return until the tax is paid in full. Interest charges cannot be waived.

Form CT-1127 is available from the Department. (See Where To Get Help And Additional Forms on Page 3 of this booklet.)

### Taxable Year and Method of Accounting

A taxpayer's taxable year and method of accounting shall be the same as such taxpayer's taxable year and method of accounting for federal income tax purposes.

If a taxpayer's taxable year or method of accounting is changed for federal income tax purposes, the taxable year or method of accounting shall be similarly changed for Connecticut income tax purposes.

### What Should I Do If I Make A Mistake or Leave Something Off of My Return?

If after filing your income tax return you receive an additional wage and tax statement (W-2 or 1099) or discover that an error was made, **do not** submit a second Form CT-1040EZ or Form CT-1040. If corrections are necessary, you must file Form CT-1040X, Connecticut Amended Income Tax Return.

If your income is changed or corrected by the Internal Revenue Service, you must file an amended state return, Form CT-1040X, within 90 days after the final determination is made.

If you file an amended federal tax return, you must also file an amended state return within 90 days.

If you claimed credit on your Connecticut income tax return for taxes paid to another jurisdiction and the amount of tax you are finally required to pay to that jurisdiction is different than the amount used to determine the credit, you must file an amended Connecticut income tax return, Form CT-1040X, within 30 days of the final determination of that amount.

Form CT-1040X is available from the Department. (See Where To Get Help And Additional Forms on Page 3 of this booklet.)

## SHOULD I MAKE ESTIMATED PAYMENTS?

A declaration of estimated income tax is generally required if your Connecticut income tax minus

Connecticut tax withheld is more than \$200 and you expect your Connecticut income tax withheld to be less than the smaller of:

- 90% of the tax shown on your 1993 Connecticut income tax return
- or
- 100% of the tax shown on your 1992 Connecticut income tax return. (This is known as your assumed tax.)\*

\* **Assumed tax** is due in cumulative installments of 30%, 55%, 80% and 100%. Because income tax withholding payments are credited as if paid in 4 equal installments (25% each), you may have to adjust your withholding and/or make estimated payments to meet this requirement.

To avoid the filing of an estimated tax, you may request your employer to withhold additional amounts from your wages to cover the taxes on other income. You can make this change by providing your employer with a revised Form CT-W4.

### 1993 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1993 are as follows:

**April 15, 1993** - should equal the lesser of 30% of your 1992 tax or 22.5% of your 1993 tax.

**June 15, 1993** - should equal the lesser of 25% of your 1992 tax or 22.5% of your 1993 tax. (A total of 55% of your 1992 tax or 45% of your 1993 tax should be paid in by this date.)

**September 15, 1993** - should equal the lesser of 25% of your 1992 tax or 22.5% of your 1993 tax. (A total of 80% of your 1992 tax or 67.5% of your 1993 tax should be paid in by this date.)

**January 18, 1994** - should equal the lesser of 20% of your 1992 tax or 22.5% of your 1993 tax. (A total of 100% of your 1992 tax or 90% of your 1993 tax should be paid in by this date.)

**NOTE:** For those taxpayers that report on other than a calendar year basis, use your federal filing installment dates.

### Filing Form CT-1040ES

Use Form CT-1040ES to make estimated Connecticut income tax payments for 1993. If you made estimated payments in 1992, you will receive a preprinted coupon book, personalized with your name, address and social security number. To ensure that your payments are properly credited, be sure to use the coupons in your coupon book.

If you did not make estimated payments in 1992, use Form CT-1040ES included in this booklet to make your first estimated income tax payment. If you file this form, additional coupons will be mailed to you.

### Penalty and Interest for Underpayment of Estimated Tax

If you did not pay enough tax through withholding and/or estimated payments by any installment due date, you may be charged penalty and interest. This is true even if you are due a refund when you file your tax return. Penalty and interest are figured separately for each installment. Therefore, you may owe the penalty and interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1-1/4% per month or fraction thereof shall be added to the tax due and a penalty of 10% shall be applied.

### Filing Form CT-2210

If your 1992 Connecticut income tax, after subtracting Connecticut tax withheld, is more than \$200, you can use Form CT-2210, Underpayment of Estimated Tax by Individuals And Fiduciaries, to find out if you paid enough income tax during the year. This form will also help you calculate penalty and interest if you underpaid your estimated tax. Form CT-2210 and detailed instructions are included in this booklet.

**NOTE:** Form CT-2210 cannot be filed with Form CT-1040EZ. The Department of Revenue Services will bill you if you file Form CT-1040EZ and you owe penalty and interest. Interest continues to accrue until full payment is made.

### PENALTY AND INTEREST FOR FORM CT-1040EZ AND CT-1040

**Late Payment or Late Filing:** The penalty for late payment is 10% of the balance due. If no tax is due but you are required to file, the penalty for late filing is \$50. Interest will be charged on the underpayment of the tax at the rate of 1-1/4% per month or fraction thereof.

**Failure to File:** The penalty for failure to file is 10% of the balance due or \$50, whichever is greater.

**Failure to Report Federal Changes:** If the Internal Revenue Service changes your income for any year or if you file an amended federal return, you are required to report such changes within 90 days after the final determination of such changes or the filing of such amendment. The change should be reported on an amended return, Form CT-1040X. The penalty for failure to report any such change will be 10% of the additional tax due or \$50, whichever is greater.

**Failure to Report State Changes:** If you claimed credit on your Connecticut income tax return for taxes paid to another jurisdiction and the amount of tax you are finally required to pay to that jurisdiction is different than the amount used to determine the credit, you must file an amended Connecticut income tax return, Form CT-1040X, within 30 days of the final determination of that amount. The penalty for failure to report any such change is 10% of the additional tax due or \$50, whichever is greater.

## HOW DO I START?

If you follow this easy four-step process, you should be able to complete your form with a minimum amount of time and effort.

### Step One - Complete Your Federal Return

Before you begin, get all your records together, including your federal Forms W-2 (Wages), W-2G (Winnings), 1099-R (Pensions), and other 1099's. First use this information to complete your federal income tax return. The information on your federal return will help you complete your Connecticut return.

### Step Two - Complete Your Connecticut Return

Remove the forms from this booklet. One copy is for you to file with the Department of Revenue Services. The other copy is for your records. If you complete the copy for your records first, you will be able to make any necessary corrections and copy your final calculations onto the form you send to the Department of Revenue Services. Please keep the extra copy. You may need information from it when you file your next year's return or estimates, or if we write to you with a question.

Simply proceed item by item, reading the instructions for each line item before you enter any amounts. Then copy all information carefully onto the form you intend to file.

### Step Three - Check Your Return

Take your time in completing your return. When you have finished your return, recheck all of your entries and arithmetic. **Remember: Errors delay refunds.**

After you have completed your return, be sure to sign it and attach any necessary schedules, statements or forms.

### Step Four - Mailing Your Return

This package contains two envelopes for mailing your return. Be sure to use the proper envelope.

For **REFUNDS** mail to:

Department of Revenue  
Services  
P.O. Box 2976  
Hartford, CT 06104-2976

For **PAYMENTS or NO  
TAX DUE**, mail to:

Department of Revenue  
Services  
P.O. Box 2977  
Hartford, CT 06104-2977

## WHAT HAPPENS AFTER I FILE?

After you mail your return, you may have some questions. Some of your concerns are discussed in this section.

### Copies Of Returns

You should keep copies of tax returns you have filed and the tax return package as part of your records. This information may be needed in preparing future returns or in amending filed returns.

You may request a copy of a previously filed Connecticut income tax return from the Department by completing Form LGL-002, Request for Disclosure of Confidential Information Reported on Tax Return. (See Where To Get Help and Additional Forms on Page 3 of this booklet.)

### Information About Refunds

If you have a touch-tone phone, you may access our automated refund hotline 24-hours a day by calling 1-800-382-9463 (In-State) or 203-566-7033. You must have the following information available: your social security number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

You should allow at least 8 weeks for your refund to be processed. If you claim a refund of overpaid income tax when you file your 1992 Connecticut income tax return, you may be entitled to interest on your overpayment.

### Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies, all or part of your overpayment may be used to pay all or part of the outstanding debts. You will be advised by mail if your refund is reduced for this reason and will be given information about what agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid income tax returns.

### Nonobligated Spouse

When a joint return is filed and only one spouse owes past due child support, 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 1992 and who made tax payments (estimates or withholding) in 1992 may be eligible to claim his/her share of any refund if:

1. a joint Connecticut tax return was filed for 1992  
and
2. an overpayment of tax was made.

If you are a nonobligated spouse, you can claim your share of a joint refund by filing Form CT-8379, Nonobligated Spouse Claim and Allocation. A copy of this form can be obtained from the Department. (See Where To Get Help And Additional Forms on Page 3 of this booklet.)

# INSTRUCTIONS FOR CONNECTICUT RESIDENT INCOME TAX RETURN - FORM CT-1040EZ AND FORM CT-1040

## NAME AND ADDRESS

After you have completed your return and checked it for accuracy, attach the preprinted label from the back of this booklet. Make sure the information on the label is correct. If you need to make any changes, draw a line through the incorrect information and clearly print the new information. If there is no preprinted label, print or type the information requested in the space provided at the top of Form CT-1040EZ or Form CT-1040. Be sure your social security number is listed on your return. If you file a joint return, list your social security number and your spouse's social security number in the order they appear on your federal return.

## FILING STATUS

### Forms CT-1040EZ and CT-1040

For the purposes of Forms CT-1040EZ and CT-1040, your filing status must match your federal income tax filing status for this year. Consult the information in your federal income tax booklet or call the Internal Revenue Service (I.R.S.) at 1-800-829-1040 if you are not certain of your filing status for 1992.

### What If My Spouse and I Are Residents of Different States?

Where one spouse is a Connecticut resident and the other is a nonresident or a part-year resident, each spouse who is required to file a Connecticut income tax return must file as "married filing SEPARATE" unless:

- (1) they file jointly for federal income tax purposes and
- (2) they elect to be treated as if both were Connecticut residents for the entire taxable year.

## ROUNDING OFF TO WHOLE DOLLARS

You may round off cents to the nearest whole dollar on your return and schedules. All cents up to and including 49 cents are to be dropped. All amounts from 50 cents to 99 cents are to be rounded up to the next highest dollar. For example, \$1.29 becomes \$1.00 and \$3.59 becomes \$4.00. If you do round off, do so for all amounts.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents when adding and only round off the total. For example, you received two state W-2 forms, one showing \$800.69 withheld and one showing \$50.22 withheld. On Form CT-1040, Line 9, you would enter \$851.00 ( $\$800.69 + \$50.22 = \$850.91$ ).

**Caution:** Rounding off to whole dollars may affect the amounts of your personal exemption and your personal tax credit.

**NOTE:** You may not round off the amount of tax due as stated in the 1992 Tax Tables or as calculated using the Tax Calculation Schedule.

For example, a single taxpayer's Connecticut adjusted gross income (rounded to the nearest whole dollar) is \$15,801. Using the Tax Tables, she determines her tax is \$111.88. She cannot round off this amount and must pay \$111.88.

## COMPLETING THE RETURN

If filing Form CT-1040EZ, go to line item instructions on Page 9.

If filing Form CT-1040, go to line item instructions on Page 11.

## FORM CT - 1040EZ - LINE INSTRUCTIONS

You may file CT-1040EZ if all of the following are true:

- You claim no modifications to federal adjusted gross income for Connecticut income tax purposes. (See instructions for Schedule 1, Form CT-1040 on Page 12.) and
- You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year. and
- You are not claiming credit for income taxes paid to another jurisdiction.

If any of these statements is not true, you must file Form CT-1040.

**NOTE:** If you owe penalty and interest for a late-filed return or for underpayment of 1992 estimated taxes and you want to pay the amount with your return, you must file Form CT-1040. If you file Form CT-1040EZ, the Department will bill you for outstanding penalty and interest. However, you may wish to pay your penalty and interest with your tax return in order to reduce interest charges that will otherwise continue to accrue until the bill is paid in full.

## LINE 1 - INCOME

Report on Line 1 your adjusted gross income from your 1992 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

## LINE 2 - TAX COMPUTATION

To figure your tax, use one of the following methods:

**Tax Table** - If your Connecticut adjusted gross income is less than \$96,000, you may use the Tax Table in the back of this booklet to find your tax. Be sure to use the correct column in the Tax Table. After you have found the correct tax, enter that amount on Line 2.

**Tax Calculation Schedule** - You must use the Tax Calculation Schedule to figure your tax if your Connecticut adjusted gross income is \$96,000 or more. You may also use the Tax Calculation Schedule if your Connecticut adjusted gross income is less than \$96,000. This schedule is found at the end of this booklet.

**NOTE:** Do not round the amount of tax due as stated in the Tax Tables or as calculated using the Tax Calculation Schedule.

## LINE 3 - CONNECTICUT INCOME TAX WITHHELD

This represents all income taxes withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's, if applicable. Generally, state withholding amounts are located in Box 18 of your Form W-2. Only enter withholding amounts for the State of Connecticut. Enter the total of all Connecticut tax withheld on Line 3. Be sure you attach the State copies of Forms W-2 to the front of your return; otherwise, your claim of amounts withheld will not be allowed. If you have lost any State copy, ask the payer for a duplicate. Copies of 1099's and W-2G's need only be attached if they show an amount of Connecticut tax withheld.

## LINE 4 - ALL 1992 ESTIMATED PAYMENTS

Enter on Line 4 the total of all Connecticut estimated tax payments, advance tax payments, and any prior year overpayment of Connecticut income tax. Be sure to include any 1992 estimated payments made in 1993.

## LINE 5 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you filed Form CT-1040EXT, Application for Extension of Time to File, on or before April 15, 1993, enter on Line 5 the amount you paid with that form.

## LINE 6 - TOTAL PAYMENTS

Add Lines 3, 4 and 5. Enter the total on Line 6. This represents the total of all Connecticut tax payments made.

## LINE 7 - OVERPAYMENT

If Line 6 is more than Line 2, subtract Line 2 from Line 6 and enter the result on Line 7. This is the amount of your overpayment. To properly allocate your overpayment, go

on to Line 8 and Line 9.

## LINE 8 - AMOUNT OF LINE 7 TO BE APPLIED TO YOUR 1993 ESTIMATED TAX

Enter the amount of your 1992 overpayment that you wish to apply to your 1993 Connecticut estimated income tax. It will be treated as an estimate filed on April 15, 1993 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.

## LINE 9 - AMOUNT OF YOUR REFUND

Subtract Line 8 from Line 7. Enter the result on Line 9. This is the amount of your refund. It is to your advantage to file your return early. Early filers get quicker refunds. Be sure to use the refund envelope when mailing your return.

**NOTE:** The Department may reduce the amount of your refund if you owe penalty and interest.

## LINE 10 - BALANCE DUE WITH THIS RETURN

If Line 2 is more than Line 6, subtract Line 6 from Line 2, and enter the result on Line 10. Pay the amount in full with your return. Make your check payable to the Commissioner of Revenue Services. Write your social security number(s) and "1992 Form CT-1040EZ" on the front of your check in the lower left hand corner. Be sure to sign your check and clip it to the front of your return. Do not send cash.

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

## SIGN HERE

Now that you have completed your Connecticut Form CT-1040EZ, 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.

## PAID PREPARER NOTE

Anyone you pay to prepare your return must sign it. A preparer who signs your return must sign it by hand in the space provided. The preparer's sales tax registration number, F.E.I. Number, firm name, and firm address must also be entered in the space provided.

**NOTE:** If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge sales tax. You should report this use tax liability on Form OP-186, Connecticut Individual Use Tax Return, contained in this booklet.

## MAILING YOUR RETURN

Retain a copy of this return for your records. Attach to this return copies of applicable schedules and forms. (Do not attach copies of your federal income tax return or federal schedules.) Use the correct mailing envelope.

# FORM CT-1040 - LINE INSTRUCTIONS

## LINE 1 - INCOME

Report on Line 1 your adjusted gross income from your 1992 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

## LINE 2 - ADDITIONS

Enter the amount from Form CT-1040, Line 29. (See instructions for Schedule 1, Page 12.)

## LINE 3

Add Lines 1 and 2. Enter the total on Line 3.

## LINE 4 - SUBTRACTIONS

Enter the amount from Form CT-1040, Line 39. (See instructions for Schedule 1, Page 12.)

## LINE 5 - CONNECTICUT ADJUSTED GROSS INCOME

Subtract Line 4 from Line 3 and enter the result on Line 5. This is your Connecticut adjusted gross income.

## LINE 6 - TAX COMPUTATION

To figure your tax, use one of the following methods:

**Tax Table** - If your Connecticut adjusted gross income is less than \$96,000, you may use the Tax Table in the back of this booklet to find your tax. Be sure to use the correct column in the Tax Table. After you have found the correct tax, enter that amount on Line 6.

**Tax Calculation Schedule** - You must use the Tax Calculation Schedule to figure your tax if your Connecticut adjusted gross income is \$96,000 or more. You may also use the Tax Calculation Schedule if your Connecticut adjusted gross income is less than \$96,000. This Schedule is found at the end of this booklet.

**NOTE:** Do not round the amount of tax due as stated in the Tax Tables or as calculated using the Tax Calculation Schedule.

## LINE 7 - CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS

If all or part of the income reported on this return is subject to income tax in another state or specified jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Schedule 2 on the back of Form CT-1040.

**NOTE:** You must also attach a copy of the tax return filed with that state or other jurisdiction to the back of your Form CT-1040.

## LINE 8 - TOTAL INCOME TAX

Subtract Line 7 from Line 6 and enter the result on Line 8. If Line 7 is greater than Line 6, enter zero.

## LINE 9 - CONNECTICUT INCOME TAX WITHHELD

This represents all income taxes withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's, if applicable. Generally, state withholding amounts are located in Box 18 of your Form W-2. Only enter amounts withheld for the State of Connecticut. Enter the total of all Connecticut tax withheld on Line 9. Be sure you attach the State copies of federal Forms W-2 to the front of your return; otherwise, your claim of amounts withheld will not be allowed. If you have lost any State copy, ask the payer for a duplicate. Copies of 1099's and W-2G's need only be attached if they show an amount of Connecticut tax withheld.

## LINE 10 - ALL 1992 ESTIMATED PAYMENTS

Enter on Line 10 the total of all Connecticut estimated tax payments, advance tax payments, and any prior year overpayments of Connecticut income tax. Be sure to include any 1992 estimated payments made in 1993.

## LINE 11 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you filed Form CT-1040EXT, Application for Extension of Time to File, for 1992 on or before April 15, 1993, enter on Line 11 the amount you paid with that form.

## LINE 12 - TOTAL PAYMENTS

Add Lines 9, 10 and 11. Enter the total on Line 12. This represents the total of all Connecticut tax payments made.

## LINE 13 - OVERPAYMENT

If Line 12 is more than Line 8, subtract Line 8 from Line 12 and enter the result on Line 13. This is the amount of your overpayment. To properly allocate your overpayment go on to Line 14 and Line 15.

## LINE 14 - AMOUNT OF LINE 13 TO BE APPLIED TO YOUR 1993 ESTIMATED TAX

Enter the amount of your 1992 overpayment that you wish to apply to your 1993 Connecticut estimated tax. It will be treated as an estimate filed on April 15, 1993 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.

## LINE 15 - AMOUNT OF YOUR REFUND

Subtract Line 14 from Line 13. Enter the result on Line 15. This is the amount of your refund. It is to your advantage to file your return early. Early filers get quicker refunds. Be sure to use the refund envelope when mailing your return.

**NOTE:** The Department may reduce the amount of your refund if you owe penalty and interest.

## LINE 16 - IF LINE 8 IS MORE THAN LINE 12, ENTER AMOUNT OF TAX YOU OWE

If Line 8 is more than Line 12, subtract Line 12 from Line 8

and enter the result on line 16. This is the amount of tax you owe.

### **LINE 17 - PENALTY FOR LATE PAYMENT OR LATE FILING**

The penalty for late payment or underpayment of the tax due is 10% of such amount due. If no tax is due but you are required to file a return, the penalty for late filing is \$50.

### **LINE 18 - INTEREST FOR LATE PAYMENT OR LATE FILING**

If you fail to pay the tax when due, interest will be charged at the rate of 1-1/4% per month or fraction thereof from the due date until payment is made.

### **LINE 19 & LINE 20 - PENALTY AND INTEREST FOR LATE OR UNDERPAID ESTIMATED TAX PAYMENT**

If Line 8 minus Line 9 is more than \$200, you may owe penalty and interest. Form CT-2210, included in this booklet, can help you find out if you did underestimate and will help you calculate penalty and interest. (See instructions for Form CT-2210, Page 17 in this booklet.)

### **LINE 21 - BALANCE DUE WITH THIS RETURN**

Add Lines 16, 17, 18, 19 and 20. Enter the total on Line 21. Pay the amount in full with your return. Make your check payable to the Commissioner of Revenue Services. Write your Social Security Number(s) and "1992 Form CT-1040" on the front of your check in the lower left corner. Be sure to sign your check and clip it to the front of your return. Do not send cash.

## **CT-1040, SCHEDULE 1 - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**

### **ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS**

### **LINE 22 - 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 interest income is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa and U.S. Virgin Islands.

### **LINE 23 - EXEMPT-INTEREST DIVIDENDS RECEIVED FROM A MUTUAL FUND DERIVED FROM STATE OR MUNICIPAL GOVERNMENT OBLIGATIONS OTHER THAN CONNECTICUT.**

Enter the total amount of exempt-interest dividends

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

### **SIGN HERE**

Now that you have completed your Connecticut 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.

### **PAID PREPARER NOTE:**

Anyone you pay to prepare your return must sign it. A preparer who signs your return must sign it by hand in the space provided. The preparer's sales tax registration number, F.E.I. Number, firm name, and firm address must also be entered in the space provided.

**NOTE:** If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge a sales tax. You should report this use tax liability on Form OP-186, contained in this booklet.

### **MAILING YOUR RETURN:**

Retain a copy of this return for your records. Attach to this return copies of applicable schedules and forms. (Do not attach copies of your federal income tax return or federal schedules.) Use the correct mailing envelope.

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 and 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 24 - SHAREHOLDER'S PRO RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED LOSS**

If you are the shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of your pro rata share of the S

corporation's nonseparately computed loss, if any. Your pro rata share of the S corporation's nonseparately computed loss will be reported on the Schedule K-1 to your federal Form 1120S furnished to you by the S corporation. Multiply that amount by the S corporation's Connecticut corporation business tax apportionment percentage reported on Form CT-1120S, the Corporation Tax Return. That percentage should be furnished to you by the S corporation. **NOTE:** If any federal limitations apply, add back only the net amount of the loss included on federal Schedule E as apportioned as provided above.

#### **LINE 25 - 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 25. Do not enter any part of the distribution reported on Line 11 (federal Form 1040A) or Line 17 (federal Form 1040) or on Schedule D (federal Form 1040).

#### **LINE 26 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT**

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on Schedule B, Column 5 of the Form CT-1041, Connecticut Fiduciary Income Tax Return. Your share of these modifications should be furnished to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 26. If the amount is less than zero, enter the amount on Line 36.

**NOTE:** If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if greater than zero, on Line 26.

#### **LINE 27 - 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 in determining gain (loss) for federal income tax purposes whether or not the entire loss is used in computing federal adjusted gross income.

#### **LINE 28 - OTHER**

Use Line 28 to report any of the following modifications:

(1) 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.

(2) 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.

(3) 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.

(4) Also use Line 28 to report any additions to federal adjusted gross income which are not listed on Lines 22 through 27.

#### **LINE 29 - TOTAL ADDITIONS**

Add Lines 22 through 28. Enter the total on Line 29 and on Line 2 of Form CT-1040.

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS**

#### **LINE 30 - INTEREST ON U.S. OBLIGATIONS**

Enter the total amount of interest income derived from U.S. government obligations, which interest income federal law prohibits States from taxing. For example: U.S. government bonds such as Saving Bonds Series EE and Series HH, U.S. Treasury bills and notes.

**NOTE:** 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 31 - EXEMPT DIVIDENDS FROM 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.

#### **LINE 32 - REIMBURSED MOVING EXPENSE AS DEDUCTED ON FEDERAL SCHEDULE A**

This is the amount included in your federal adjusted gross income and deducted on Line 18 of Schedule A (federal Form 1040).

#### **LINE 33 - REFUNDS OF STATE AND LOCAL INCOME TAXES**

Enter the amount of taxable refunds of state and local income taxes reported on Line 10 of your federal Form 1040.

#### **LINE 34 - TIER 1 RAILROAD RETIREMENT BENEFITS**

If you received Tier 1 Railroad Retirement Benefits during

1992, you may deduct the amount included in your federal adjusted gross income. Enter the total amount of Tier 1 Railroad Retirement Benefits reported on federal Form 1040, Line 21b or federal Form 1040A, Line 13b.

### LINE 35 - SHAREHOLDER'S PRO RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED INCOME

If you are the shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of your pro rata share of the S corporation's nonseparately computed income, if any. Your pro rata share of the S corporation's nonseparately computed income will be reported on the Schedule K-1 to your federal Form 1120S furnished to you by the S corporation. Multiply that amount by the S corporation's Connecticut corporation business tax apportionment percentage reported on Form CT-1120S, the Corporation Tax Return. That percentage should be furnished to you by the S corporation. **NOTE:** If you have deductible losses from a prior year or other adjustments, subtract only the net amount of income included on federal Schedule E as apportioned as provided above.

### LINE 36 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on Schedule B, Column 5 of the Form CT-1041, Connecticut Fiduciary Income Tax Return. Your share of these modifications should be furnished to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 36. If the amount is greater than zero, enter the amount on Line 26.

**NOTE:** If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if less than zero, on Line 36.

### LINE 37 - 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 in determining gain (loss) for federal income tax purposes.

### LINE 38 - OTHER

Use Line 38 to report any of the following modifications:

(1) Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but not taxable for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.

(2) 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, which were not deductible in determining federal adjusted gross income.

(3) 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.

(4) Also use Line 38 to report any subtractions from federal adjusted gross income which are not listed on Lines 30 through 37. For instance, use Line 38 to subtract the amount of any interest income from notes, bonds or other obligations of the State of Connecticut, interest income from which is included in federal adjusted gross income.

### LINE 39 - TOTAL SUBTRACTIONS

Add Lines 30 through 38. Enter the total on Line 39 and on Line 4 of Form CT-1040.

## SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Schedule 2 is used to claim a credit against tax liability for income taxes paid during the taxable year to another state or a political subdivision thereof or the District of Columbia or any province of Canada.

No credit shall be allowed for any of the following:

- Income tax paid to a foreign country;
- Income tax paid to another jurisdiction, if the taxpayer claimed on that other jurisdiction's income tax return, credit for income taxes paid to Connecticut;
- Income tax paid to a Canadian province (including a political subdivision of a Canadian province) by a

taxpayer electing to claim the foreign tax credit for federal income tax purposes in the current taxable year or a preceding taxable year. To the extent the taxpayer claims the foreign tax credit for such Canadian provincial income tax for a succeeding taxable year, the credit against Connecticut income tax previously allowed shall be added back to Connecticut adjusted gross income for such succeeding taxable year.

The allowed credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. You must attach a copy of all income tax returns filed with other jurisdictions to the back of your Connecticut income tax return.

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

**IMPORTANT:** If you are claiming credit for income taxes paid to another state and to its political subdivision (i.e. New York State and New York City), follow these rules to determine your credit:

- A. If the same amount of income is taxed by both the city and state use only one column of Schedule 2 to calculate your credit:
1. Enter that amount of income in only one column on Schedule 2;
  2. Combine the amounts of tax paid to the city and the state and enter on Line 46 of that column.
- B. If the amounts of income taxed by both the city and state are not equal:
1. Use two columns on Form CT-1040, Schedule 2;
  2. Include only the same income taxed by both jurisdictions in the first column;
  3. Include only the excess income taxed by only one of the jurisdictions in the next column.

**Example B:**

Taxpayer B is a Connecticut resident

- |   |           |
|---|-----------|
| (1) B's CT. AGI   | \$100,000 |
| (2) New York State Income                                 | \$ 50,000 |
| (3) New York City Income                                  | \$ 40,000 |
| (4) Identical income subject to tax in both jurisdictions | \$ 40,000 |
| (5) New York State Tax:                                   | \$ 2,400  |
| (6) New York City Tax:                                    | \$ 225    |
| (7) Connecticut Tax:                                      | \$ 4,500  |

Taxpayer B's Schedule 2 would be completed as follows:

LINE 40	\$100,000	
	(N.Y. State and N.Y. City)	(N.Y. State Excess)
	<u>COLUMN A</u>	<u>COLUMN B</u>
LINE 41	NY	NY
LINE 42	40,000	10,000
LINE 43	.40	.10
LINE 44	4,500	4,500
LINE 45	1,800	450
LINE 46	2,145*	480
LINE 47	1,800	450
Total Credit:	2250	

Taxpayer B's New York State tax is prorated on Line 46 in Column A and Column B based upon the fraction of New York State income reported in each column. Because 4/5 of her New York State income is reported in Column A, 4/5 of her New York tax ( $4/5 \times \$2400 = \$1920$ ) is included on Line 46 of Column A. Added to that figure in Column A is her New York City tax on the \$40,000 income ( $\$1920 + \$225 = \$2145$ ). The remaining New York State tax ( $1/5 \times \$2400 = \$480$ ) is reported on Line 46, Column B.

**LINE 40 - CONNECTICUT ADJUSTED GROSS INCOME WITH MODIFICATIONS**

Add to Connecticut adjusted gross income from Line 5 any net loss derived from or connected with sources in another 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 40.

**Example:** Ellen's Connecticut adjusted gross income of \$60,000 includes a net loss of \$20,000 from a business conducted in Rhode Island. She must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 40.

**LINE 41 - TAXING JURISDICTION(S)**

Enter on Line 41 name and the two letter code of each taxing jurisdiction for which you are claiming credit. These codes are found on the back of Form CT-1040.

**LINE 42 - NON-CONNECTICUT INCOME**

Complete the Schedule 2 Worksheet on Page 16 of this booklet to determine the total of non-Connecticut income which is included in your Connecticut adjusted gross income and is reported on another jurisdiction's income tax return. Enter on Line 42 the amount from Column II, Line 21 of the Worksheet.

**LINE 43**

Divide the amount on Line 42 by the amount on Line 40. The result cannot exceed 100%. (Round to two decimal places.)

**LINE 44 - CONNECTICUT INCOME TAX LIABILITY**

Report on Line 44 your Connecticut income tax liability as shown on Line 6 of Form CT-1040.

**LINE 45**

Multiply the percentage arrived at on Line 43 by the amount reported on Line 44.

**LINE 46 - INCOME TAX PAID TO OTHER JURISDICTIONS**

Enter on Line 46 the total amount of income tax paid to another jurisdiction.

**NOTE:** Income tax paid means the lesser of your tax liability to that jurisdiction and the tax you paid to that jurisdiction exclusive of any penalties or interest.

**LINE 47**

Enter on Line 47 the smaller of the amounts reported on Line 45 or 46.

**LINE 48 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS**

Add the amounts from Line 47A and Line 47B and Line 47 of any additional worksheets. Enter the total on Line 48 and on Line 7 of Form CT-1040. **IMPORTANT:** You must attach a copy of all income tax returns filed with other jurisdictions to the back of your Form CT-1040.

# SCHEDULE 2 - WORKSHEET - INCOME AND ADJUSTMENTS

Complete this worksheet and enter the amount from Line 21, Column II, on Line 42 of Schedule 2 on the back of Form CT-1040. Complete a separate worksheet for each jurisdiction if you paid income tax to more than one other jurisdiction.

	Column I	Column II Amount Taxable in Other Taxing Jurisdiction
1 Wages, salaries, tips etc.	1	
2 Taxable interest income	2	
3 Dividend income	3	
4 Taxable refunds of state and local income taxes	4	
5 Alimony received	5	
6 Business income or (loss)	6	
7 Capital gain or (loss)	7	
8 Capital gain distributions not reported on line 7	8	
9 Other gains or (losses)	9	
10 Taxable amount of IRA distributions	10	
11 Taxable amount of pensions and annuities	11	
12 Rents, royalties, partnerships, estates, trusts, etc.	12	
13 Farm income or (loss)	13	
14 Unemployment compensation (insurance)	14	
15 Taxable amount of social security benefits	15	
16 Other income	16	
17 Add lines 1 through 16	17	
18 Total federal adjustments to income	18	
19 Federal adjusted gross income (subtract Line 18 from Line 17)	19	
20 Connecticut modifications (see instructions)	20	
21 Connecticut adjusted gross income (Line 19 and add or subtract Line 20)	21	

This worksheet should be completed to determine that portion of your Connecticut adjusted gross income, which has been reported by you on an income tax return filed with another jurisdiction, on which you have paid income tax to that other jurisdiction, and for which you are seeking a credit against your Connecticut income tax. **Another jurisdiction** means another State of the United States, or a Canadian province, or a political subdivision of another State or Canadian province (but not the United States or Canada). If you paid income tax to more than one jurisdiction, you must complete a separate worksheet for each jurisdiction. **Retain this worksheet with your 1992 tax records. Do not attach 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 Form 1040EZ, use the appropriate lines from those forms.

### COLUMN I - LINES 1 THROUGH 21

Enter in Column I, Lines 1 through 16 of the Worksheet, the amounts entered on Lines 7 through 23, respectively, of your federal income tax return.

Enter on Line 18 of the Worksheet the amount entered on Line 30 of your federal income tax return.

Enter on Line 20 of the Worksheet the net amount of your Connecticut modifications to federal adjusted gross income. (Subtract the figure on Line 39 from the figure on Line 29, Schedule 1 of your Connecticut income tax return, to arrive at this figure.)

### COLUMN II - LINES 1 THROUGH 21

For each line, enter that portion of the amount entered on the corresponding line of Column I which was reported by

you on an income tax return filed with (and on which income tax was paid to) the other jurisdiction. On Line 20 enter only the portion of Connecticut modifications directly related to income sourced in the other taxing jurisdiction.

**Example 1:**

You and your spouse file a joint federal Form 1040 and a joint Form CT-1040. Your spouse's wages as an employee working in Rhode Island are \$20,000 and your wages as an employee working in Connecticut are \$25,000. On Line 7 of your federal Form 1040, you and your spouse enter the amount of \$45,000. You and your spouse will enter the amount of \$45,000 on Line 1, Column I of the Worksheet, and the amount of \$20,000 on Line 1, Column II of the Worksheet.

**Example 2:**

You are the sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. You file a federal Form 1040 and Schedule C thereto and a Form CT-1040.

On Line 12 of your federal Form 1040, you enter the amount of \$100,000. Of the items of gross income on Schedule C (\$150,000), 60% (\$90,000) is derived from the Massachusetts location. Of the items of expenses on Schedule C (\$50,000), 70% (\$35,000) is derived from the Massachusetts location. You will enter the amount of \$100,000 on Line 6, Column I of the Worksheet, and the amount of \$55,000 (\$90,000 - \$35,000) on Line 6 Column II of the Worksheet.

**COLUMN II - LINE 21**

Enter the amount from Column II, Line 21 of the Worksheet on Line 42, Schedule 2 of your Connecticut income tax return.

**FORM CT-2210 - GENERAL INSTRUCTIONS**

**GENERAL INSTRUCTIONS:**

**PURPOSE OF FORM:** Taxpayers are expected to prepay Connecticut income tax through withholding and/or estimated tax payments. If your 1992 Connecticut tax minus Connecticut tax withheld is more than \$200, use this form to find out if you paid enough income tax during the year. This form will also help you calculate penalty and interest if you underpaid your estimated tax.

**WHO MAY USE THIS FORM:** Filers of Forms CT-1040, CT-1040NR/PY, CT-1041, CT-G and CT-1120SI Composite Return who underpaid their estimated Connecticut income tax may use this form.

**AM I UNDERPAID?** You may be underpaid if you did not make timely payments of at least the lesser of 90% of your 1992 Connecticut income tax or 100% of your 1991 Connecticut income tax recalculated using the 1992 income tax rate of 4.5%. (This is known as your **assumed tax**.)

However, if either of the following applies to you, you are not underpaid and you should not file this form:

- o You had no Connecticut income tax liability in 1991. (This applies to residents, nonresidents, and part-year residents.)
- or
- o The total of tax shown on your 1992 return minus Connecticut tax withheld is \$200 or less.

**WHEN ARE MY PAYMENTS DUE?** In general, four equal installments of withholding and/or estimated tax are required on April 15, June 15, September 15 and January 15. (Fiscal year filers, follow federal filing dates.) However, if you are basing your payments on the assumed tax, your payments will not be made in equal installments.

**NOTE:** If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next business day.

**INSTALLMENT: SHOULD EQUAL THE LESSER OF:**

- |   |   |
|---|---|
| 1 | 30% of assumed tax or 22.5% of 1992 tax   |
| 2 | 25% of assumed tax or 22.5% of 1992 tax (A total of 55% of the assumed tax or 45% of the current year's tax should be paid in by the due date of this installment.)   |
| 3 | 25% of assumed tax or 22.5% of 1992 tax (A total of 80% of the assumed tax or 67.5% of the current year's tax should be paid in by the due date of this installment.) |
| 4 | 20% of assumed tax or 22.5% of 1992 tax (A total of 100% of the assumed tax or 90% of the current year's tax should be paid in by the due date of this installment.)  |

**WHAT IS MY ASSUMED TAX?** Assumed Tax means your 1991 income tax liability recalculated using the 1992 income tax rate. (In general, you multiply your 1991 Connecticut income tax liability by 3 to obtain your assumed tax. Do not include any capital gains, dividends and interest tax paid on Schedule 394 in 1991.)

**CHANGES IN FILING STATUS:** If you are filing a joint return in 1992 but filed a separate return in 1991, you must combine 1991 separate tax liabilities first, then multiply by 3 to arrive at your assumed tax.

If you are filing a separate return in 1992 but filed a

joint return in 1991, multiply your share of 1991 tax by 3. Your share of 1991 tax is calculated by multiplying 1991 joint income tax by a percentage which equals your share of 1991 Connecticut adjusted gross income.

**CREDIT CLAIMED IN 1991:** If you claimed a credit for taxes paid to another jurisdiction on your 1991 Connecticut income tax return, you must also recalculate the allowed credit using the 1992 income tax rate when calculating the assumed tax. (See instructions for Schedule 2, Form CT-1040, CT-1040 NR/PY, or CT-1041.)

**PENALTIES AND INTEREST:** If you did not pay enough tax through withholding and/or estimates by any installment due date, you may be charged penalty and interest. This is true even if you are due a refund when you file your tax return. Penalty and interest are figured separately for each installment. Therefore, you may owe the penalty and interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Overpayment of any estimated tax will be credited against any future installment.

Interest at 1-1/4% per month or fraction thereof shall be added to the tax due and a penalty of 10% shall be applied. Interest will continue to accrue until the under-

payment is paid in full.

**WAIVER OF PENALTY:** You may be entitled to a waiver of penalty if your failure to pay the tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. (Be sure to include your name and your social security number or F.E.I.N. on all correspondence.) Do not include penalty waiver requests with your tax return. Mail separately to:

Department of Revenue Services  
Tax Review Committee  
92 Farmington Ave.  
Hartford, CT 06105

**NOTE:** Interest on underpayments cannot be waived. Before a penalty waiver can be granted, a taxpayer must pay all tax and interest due.

## FORM CT-2210 - LINE INSTRUCTIONS

### NAME AND IDENTIFYING NUMBER BOX:

**Individuals** - Enter in the space provided at the top of the form your name and social security number as it appears on your Connecticut income tax return. If you filed a joint return, also enter your spouse's name and social security number.

**Fiduciaries** - Enter in the space provided at the top of the form the name of the estate or trust and the name of the fiduciary as it appears on Form CT-1041. Also enter the federal employer identification number of the estate or trust.

### PART I:

Complete Part I **only** if you are claiming one of the following exceptions to the normal requirements for making estimated income tax payments and then go on to complete Part II. If the following do not apply to you, go directly to Part II.

**30XA** - Check this box if your income changed unexpectedly during 1992 requiring you to begin making estimates or to modify your installments. In general, your 1992 tax should have been paid in 4 equal installments. However, if the requirement to make estimated payments occurred after April 1, 1992, check this box and attach a statement explaining your claim.

### If The Requirement Is Met:

After April 1 and before June 2  
After June 1 and before Sept 2  
After Sept 1

### First Payment Due Date Is:

June 15, 1992  
Sept 15, 1992  
January 15, 1993

**BOX B** - Check this box if your estimated tax payments were based on your 1991 tax, and your filing status changed from last year. See the section entitled "Changes in Filing Status," Page 17, for further information.

**BOX C** - Check this box if you want income tax withheld in 1992 to apply when it was **actually withheld** rather than in 4 equal installments. See instructions for Lines 15 and 17, Part III, for further information.

### PART II:

Line 1: Enter your total 1992 Connecticut income tax. This is your income tax minus credit for income tax paid to other jurisdictions as reported on your income tax return. Do not subtract estimated payments or Connecticut tax withheld in 1992.

Line 3: Enter Connecticut income tax withheld in 1992. (Do not enter taxes withheld by the IRS or other jurisdictions.)

Line 5: Enter your assumed tax. See the section entitled "What Is My Assumed Tax?",

Page 17, for further information.

Line 7: Subtract Line 3 from Line 6. Enter the result. If Line 3 is equal to or greater than 6, enter zero. Complete Part III unless both of the following apply:

1. Line 6 equals Line 2 (90% of 1992 tax) and
2. The amount on Line 7 is zero.

**NOTE:** If Line 6 equals Line 5 (assumed tax), you may owe penalty and interest even if Line 7 equals zero. You were required to pay assumed tax in cumulative installments of 30%, 55%, 80% and 100%. Complete Part III to determine if any installment was underpaid.

**PART III**

Lines 9 & 12: If you checked Box A in Part I because you had unexpected changes in income, deductions or exemptions during the year which required you to begin making payments after April 15, 1992, adjust the percentages displayed on Line 9 as follows:

If first payment is due:



Estimated Percentages in each column:

	A	B	C	D
6/15/92	0	30	60	90
9/15/92	0	0	45	90
1/15/93	0	0	0	90

You must also adjust the percentages on **Line 12** (installment percentage of assumed tax) as follows:

- If your first payment is due June 15, 1992, enter 33-1/3% in Columns B, 66-2/3% in C and 100% in D.
- If your first payment is due September 15, 1992, enter 50% in Columns C and 100% in D.
- If your first payment is due January 15, 1993, enter 100% in Column D.

If you checked Box A because you modified your installments due to unexpected changes in income, deduction or exemptions, you must use the preprinted percentages on Lines 9 and 12. Be sure to attach an explanation of your changes. You may be entitled to a waiver of penalty for underestimated payments.

Line 15: Enter the total amount of Connecticut income tax withheld in 1992 in Columns A, B, C, and D. Do not enter any tax withheld for the IRS or other jurisdictions.

**For example:** If total 1992 Connecticut income tax withheld was \$1300, enter \$1300 in Columns A, B, C, and D.

**NOTE:** If you want to apply Connecticut income tax as paid for estimated tax purposes when it was actually withheld, skip Lines 15 and 16 and go on to Line 17. Be sure you also check Box C, Part I.

Line 17: If you want Connecticut income tax withholding to apply when it was actually withheld, enter the actual cumulative withholding amounts on Line 17.

**For example:** If \$600 was withheld in March, \$200 in May, \$200 in August and \$300 in November, you would enter \$600 in Column A, \$800 in Column B, \$1000 in Column C, and \$1300 in Column D.

Line 19: Enter all timely installment payments in the appropriate columns. Timely installment payments are all payments (other than any tax withheld) made on or before the due date including any previous installment payments.

**For example:** If estimated Connecticut income tax payments of \$100 each were made on April 15, 1992, June 15, 1992, September 15, 1992 and January 15, 1993, then you would enter \$100 in Column A, \$200 in Column B, \$300 in Column C and \$400 in Column D.

# FORM CT-2210 WORKSHEET INSTRUCTIONS

## FOR CALCULATION OF INTEREST ON UNDERPAYMENTS OF ESTIMATED TAX

### GENERAL INSTRUCTIONS:

- Complete a separate worksheet for each underpayment shown on Form CT-2210, Part III, Line 20.

**Example:** If the underpayment is shown in Column A of Line 20, complete Worksheet A. If no underpayment is shown in Column B of Line 20 but an underpayment is shown in Column C of Line 20, skip Worksheet B but complete Worksheet C.

(Rev. 10/92)

# Form CT-1040EZ

## CONNECTICUT EZ RESIDENT INCOME TAX RETURN

# EZ 1992

For the year January 1 - December 31, 1992, or other taxable year beginning \_\_\_\_\_, 1992, ending \_\_\_\_\_, 19\_\_\_\_.

Name and Address PLACE LABEL HERE	Your First Name and Middle Initial _____ Last Name _____	Your Social Security Number _____
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial _____ Last Name _____	Spouse's Social Security Number _____
	Home Address _____ Number and Street _____	Your Telephone Number _____ ( ) _____
	City, Town or Post Office _____ State _____ Zip Code _____	

**You may file a CT-1040EZ if you meet ALL of the following conditions: Otherwise file CT-1040 (See Instructions)**

- A. You have no modifications to Federal Adjusted Gross Income for Connecticut income tax purposes, and
- B. You were a resident of Connecticut for the entire taxable year, and
- C. You are not claiming credit for income taxes paid to another jurisdiction.

Filing Status	<b>NOTE:</b> Your filing status must be the same as your federal income tax filing status for this year. See instructions for details.	
	<ul style="list-style-type: none"> <li>▶ A. <input type="checkbox"/> Single</li> <li>▶ B. <input type="checkbox"/> Married filing joint return or Qualifying widow(er)</li> <li>▶ C. <input type="checkbox"/> Married filing <i>SEPARATE</i> returns _____</li> <li>▶ D. <input type="checkbox"/> Head of Household _____</li> </ul>	<p style="text-align: center;">Spouse's full name _____ Spouse's Social Security Number _____</p>

Income and Tax	1. Federal Adjusted Gross Income (From Federal Form 1040, Line 31 or Form 1040A, Line 16 or Form 1040EZ, Line 3) This is your Connecticut Adjusted Gross Income.	▶ 1		
	2. Income Tax: From Tax Table or Tax Calculation Schedule (See instructions) ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE.	▶ 2		
	3. Connecticut Tax withheld ( <b>Attach all W-2's and certain 1099's;</b> See Instructions)	▶ 3		
	4. All 1992 estimated payments	▶ 4		
	5. Payments made with extension request	▶ 5		
	6. Total payments (Add Lines 3 through 5)	▶ 6		

Refund or Amount Owed	7. If Line 6 is greater than Line 2, enter amount overpaid. (Subtract Line 2 from Line 6)	▶ 7		
	8. Amount of Line 7 you want to be <b>applied to your 1993 estimated tax</b>	▶ 8		
	9. Amount of Line 7 you want to be <b>refunded</b> to you (Subtract Line 8 from Line 7) (See mailing instructions below)	▶ 9		
	10. If Line 2 is greater than Line 6, enter amount of tax you owe. (Subtract Line 6 from Line 2)	▶ 10		

**REFUND**  
**BALANCE DUE**

**NOTE: IF YOU OWE PENALTY AND INTEREST FOR A LATE FILED RETURN OR FOR UNDERPAYMENT OF 1992 ESTIMATES AND YOU WANT TO PAY THE AMOUNT WITH YOUR RETURN, YOU MUST FILE FORM CT-1040. IF YOU FILE FORM CT-1040EZ, THE DEPARTMENT WILL CALCULATE ANY APPLICABLE PENALTY AND INTEREST. YOU WILL EITHER BE BILLED SEPARATELY FOR THIS AMOUNT, OR, IF YOU ARE DUE A REFUND, IT WILL BE SUBTRACTED FROM YOUR REFUND.**

**DUE DATE:** April 15, 1993

Make your check payable to: COMMISSIONER OF REVENUE SERVICES  
Write your Social Security Number(s) and "1992 Form CT-1040EZ" on your check.  
Attach a copy of all applicable schedules and forms to this return.  
Mail in the envelope provided to you with this return or to the address shown at right.

**FOR REFUNDS, MAIL TO:**  
Department of Revenue Services  
P.O. Box 2976  
Hartford, CT 06104-2976

**FOR PAYMENTS AND NO TAX DUE, MAIL TO:**  
Department of Revenue Services  
P.O. Box 2977  
Hartford, CT 06104-2977

**DECLARATION:** I declare under the penalties of false statement that this return (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge and belief, it is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Your Return	Your Signature _____ Date _____	Spouse's Signature (if joint return) _____ Date _____
	Paid Preparer's Signature _____ Date _____	Federal Employer I.D. Number _____
	Firm Name and Address _____	CT Sales Tax Registration Number _____

Was a fee charged either for the preparation of this return or for advice in the preparation of this return?  YES  NO



**Form CT-1040  
CONNECTICUT RESIDENT INCOME TAX RETURN**

For the year January 1 - December 31, 1992, or other taxable year beginning \_\_\_\_\_, 1992, ending \_\_\_\_\_, 19\_\_\_\_.

<b>Name and Address</b>	▶ Your First Name and Middle Initial	Last Name	Your Social Security Number
	▶ If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number
	▶ Home Address	Number and Street	Your Telephone Number
	▶ City, Town or Post Office	State	Zip Code

Check if you used a preparer and do not want forms sent to you next year. Checking this box does not relieve you of your responsibility to file.....▶

Check here if you completed Part I of Form CT-2210. (See instructions for Form CT-2210).....▶

**Filing Status**

**NOTE:** Your filing status must be the same as your federal income tax filing status for this year. See instructions for details.

▶ A.  Single

▶ B.  Married filing joint return or Qualifying widow(er)

▶ C.  Married filing *SEPARATE* returns \_\_\_\_\_ ▶ \_\_\_\_\_

▶ D.  Head of Household \_\_\_\_\_ Spouse's full name \_\_\_\_\_ Spouse's Social Security Number \_\_\_\_\_

<b>Income and Tax</b>	1. Federal Adjusted Gross Income (From Federal Form 1040, Line 31 or Form 1040A, Line 16, or Form 1040EZ, Line 3)	▶ 1	45795	com new (02)
	2. Additions, if any (From Schedule 1, Line 29)	▶ 2		
	3. Add Lines 1 and 2	▶ 3		
	4. Subtractions, if any (From Schedule 1, Line 39)	▶ 4		subtract
	5. Connecticut Adjusted Gross Income (Subtract Line 4 from Line 3)	▶ 5		net
	6. Income Tax: From Tax Table or Tax Calculation Schedule (See Instructions) ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE	▶ 6		in credit
	7. Credit for Income Tax paid to other jurisdictions (From Schedule 2, Line 48)	▶ 7		
	8. Total Income Tax (Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter 0)	▶ 8		in credit
	9. Connecticut Tax withheld (Attach all W-2's and certain 1099's; See Instructions)	▶ 9		
	10. All 1992 estimated payments	▶ 10		
	11. Payments made with extension request	▶ 11		
	12. Total payments (Add Lines 9 through 11)	▶ 12		
<b>Refund or Amount Owed</b>	13. If Line 12 is greater than Line 8, enter amount overpaid. (Subtract Line 8 from Line 12)	▶ 13		
	14. Amount of Line 13 you want to be applied to your 1993 estimated tax	▶ 14		
	15. Amount of Line 13 you want to be refunded to you (Subtract Line 14 from Line 13) (See mailing instructions below)	▶ 15		<b>REFUND</b>
	16. If Line 8 is greater than Line 12, enter the amount of tax you owe. (Subtract Line 12 from Line 8)	▶ 16		
	17. If late: Enter Penalty (10% × amount on Line 16 OR if Line 16 is zero, enter \$50)	▶ 17		
	18. If late: Enter Interest (1¼% × number of months late, or fraction thereof × amount on Line 16)	▶ 18		
	19. Penalty for Underpayment of Estimated Tax (From Form CT-2210)	▶ 19		
	20. Interest for Underpayment of Estimated Tax (From Form CT-2210)	▶ 20		
	21. Balance due with this return (Add Lines 16 through 20)	▶ 21		<b>BALANCE DUE</b>

**DUE DATE:** April 15, 1993.

Make your check payable to: COMMISSIONER OF REVENUE SERVICES  
Write your Social Security Number(s) and "1992 Form CT-1040" on your check.  
Attach a copy of all applicable schedules and forms to this return.  
Mail in the envelope provided to you with this return or to the address shown at right.

**FOR REFUNDS, MAIL TO:**  
Department of Revenue Services  
P.O. Box 2976  
Hartford, CT 06104-2976

**FOR PAYMENTS AND NO TAX DUE, MAIL TO:**  
Department of Revenue Services  
P.O. Box 2977  
Hartford, CT 06104-2977

**DECLARATION:** I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Your Return</b>	Your Signature	Date	Spouse's Signature (if joint return)	Date
	Paid Preparer's Signature	Date		Federal Employer I.D. Number
	Firm Name and Address			CT Sales Tax Registration Number

Was a fee charged either for the preparation of this return or for advice in the preparation of this return?  YES  NO

**SCHEDULE 1 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)**

**Additions To Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers**

22. Interest on state and local obligations other than Connecticut	▶	22		
23. Exempt-interest dividends from a mutual fund derived from state and local obligations other than Connecticut	▶	23		
24. Shareholder's pro rata share of S corporation nonseparately computed loss	▶	24		
25. Total taxable amount of lump sum distributions from qualified plans not included in Federal Adjusted Gross Income	▶	25		
26. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than 0)	▶	26		
27. Loss on sale of Connecticut state and local government bonds	▶	27		
28. Other - specify: _____	▶	28		
29. Total Additions (Add Lines 22 through 28) Enter here and on Line 2 on the front of this form	▶	29		

**Subtractions From Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers**

30. Interest on U.S. government obligations	▶	30		
31. Exempt dividends from certain mutual funds derived from U.S. government obligations	▶	31		
32. Reimbursed moving expenses deducted on federal Form 1040, Schedule A	▶	32		
33. Refunds of state and local income taxes	▶	33		
34. Tier 1 Railroad Retirement benefits	▶	34		
35. Shareholder's pro rata share of S corporation nonseparately computed income	▶	35		
36. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than 0)	▶	36		
37. Gain on sale of Connecticut state and local government bonds	▶	37		
38. Other — specify: _____	▶	38		
39. Total Subtractions (Add Lines 30 through 38) Enter here and on Line 4 on the front of this form	▶	39		

**SCHEDULE 2 — CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS**

**NOTE: Attach copy of return filed with other jurisdiction(s).**

40. MODIFIED CONNECTICUT ADJUSTED GROSS INCOME (See Instructions)

40		
----	--	--

**FOR EACH COLUMN, ENTER THE FOLLOWING:**

- 41. Enter other jurisdiction's name and two-letter code. (See chart below)
- 42. Non-Connecticut income included on Line 40 and reported on another jurisdiction's income tax return (from Schedule 2 Worksheet)
- 43. Divide Line 42 by Line 40 (May not exceed 1.00)
- 44. Connecticut Income Tax liability (From Line 6)
- 45. Multiply Line 43 x Line 44
- 46. Income tax paid to another jurisdiction
- 47. Enter the smaller of Line 45 or Line 46
- 48. **TOTAL CREDIT** (Add Line 47, all columns) Enter this amount here and on Line 7

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
41	▶		▶	
42				
43				
44				
45				
46	▶		▶	
47				
48				

**If you claim credit for income taxes paid to a political subdivision of a state or Canadian province, enter the two-letter code of the state or Canadian province, respectively.**

**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	CO	Michigan	MI	Rhode Island	RI
Delaware	DE	Minnesota	MN	South Carolina	SC
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	NJ	West Virginia	WV
Indiana	IN	New Mexico	NM	Wisconsin	WI
Iowa	IA	New York	NY	Any Canadian Province	OO
Kansas	KS	North Carolina	NC		
Kentucky	KY	North Dakota	ND		

# Form CT-1040

# CT-1040 1992

## CONNECTICUT RESIDENT INCOME TAX RETURN

For the year January 1 - December 31, 1992, or other taxable year beginning \_\_\_\_\_, 1992, ending \_\_\_\_\_, 19\_\_\_\_.

Name and Address PLACE LABEL HERE	Your First Name and Middle Initial	Last Name	Your Social Security Number
	If a JOINT Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number
	Home Address	Number and Street	Your Telephone Number ( )
	City, Town or Post Office	State	Zip Code

Check if you used a preparer and do not want forms sent to you next year. Checking this box does not relieve you of your responsibility to file.....

Check here if you completed Part I of Form CT-2210. (See instructions for Form CT-2210).....

**Filing Status**

**NOTE:** Your filing status must be the same as your federal income tax filing status for this year. See instructions for details.

A. Single  
 B. Married filing joint return or Qualifying widow(er)  
 C. Married filing SEPARATE returns \_\_\_\_\_ Spouse's full name \_\_\_\_\_ Spouse's Social Security Number \_\_\_\_\_  
 D. Head of Household

STAPLE W-2's HERE

Income and Tax	1. Federal Adjusted Gross Income (From Federal Form 1040, Line 31 or Form 1040A, Line 16, or Form 1040EZ, Line 3)	1		
	2. Additions, if any (From Schedule 1, Line 29)	2		
	3. Add Lines 1 and 2	3		
	4. Subtractions, if any (From Schedule 1, Line 39)	4		
	5. Connecticut Adjusted Gross Income (Subtract Line 4 from Line 3)	5		
	6. Income Tax: From Tax Table or Tax Calculation Schedule (See Instructions) ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE	6		
	7. Credit for Income Tax paid to other jurisdictions (From Schedule 2, Line 48)	7		
	8. Total Income Tax (Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter 0)	8		
	9. Connecticut Tax withheld (Attach all W-2's and certain 1099's; See Instructions)	9		
	10. All 1992 estimated payments	10		
	11. Payments made with extension request	11		
	12. Total payments (Add Lines 9 through 11)	12		
Refund or Amount Owed	13. If Line 12 is greater than Line 8, enter amount overpaid. (Subtract Line 8 from Line 12)	13		
	14. Amount of Line 13 you want to be applied to your 1993 estimated tax	14		
	15. Amount of Line 13 you want to be refunded to you (Subtract Line 14 from Line 13) (See mailing instructions below)	15		
	16. If Line 8 is greater than Line 12, enter the amount of tax you owe. (Subtract Line 12 from Line 8)	16		
	17. If late: Enter Penalty (10% × amount on Line 16 OR if Line 16 is zero, enter \$50)	17		
	18. If late: Enter Interest (1¼% × number of months late, or fraction thereof × amount on Line 16)	18		
	19. Penalty for Underpayment of Estimated Tax (From Form CT-2210)	19		
	20. Interest for Underpayment of Estimated Tax (From Form CT-2210)	20		
	21. Balance due with this return (Add Lines 16 through 20)	21		
			<b>REFUND</b>	
		<b>BALANCE DUE</b>		

**DUE DATE:** April 15, 1993.

Make your check payable to: COMMISSIONER OF REVENUE SERVICES  
Write your Social Security Number(s) and "1992 Form CT-1040" on your check.

Attach a copy of all applicable schedules and forms to this return.  
Mail in the envelope provided to you with this return or to the address shown at right.

**FOR REFUNDS, MAIL TO:** Department of Revenue Services, P.O. Box 2976, Hartford, CT 06104-2976

**FOR PAYMENTS AND NO TAX DUE, MAIL TO:** Department of Revenue Services, P.O. Box 2977, Hartford, CT 06104-2977

CLIP CHECK HERE (DO NOT STAPLE)

**DECLARATION:** I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Your Return	Your Signature	Date	Spouse's Signature (if joint return)	Date
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
	Firm Name and Address			CT Sales Tax Registration Number

Was a fee charged either for the preparation of this return or for advice in the preparation of this return?  YES  NO

**SCHEDULE 1 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)**

**Additions To Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers**

22. Interest on state and local obligations other than Connecticut	▶	22		
23. Exempt-interest dividends from a mutual fund derived from state and local obligations other than Connecticut	▶	23		
24. Shareholder's pro rata share of S corporation nonseparately computed loss	▶	24		
25. Total taxable amount of lump sum distributions from qualified plans not included in Federal Adjusted Gross Income	▶	25		
26. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than 0)	▶	26		
27. Loss on sale of Connecticut state and local government bonds	▶	27		
28. Other - specify: _____	▶	28		
29. Total Additions (Add Lines 22 through 28) Enter here and on Line 2 on the front of this form	▶	29		

**Subtractions From Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers**

30. Interest on U.S. government obligations	▶	30		
31. Exempt dividends from certain mutual funds derived from U.S. government obligations	▶	31		
32. Reimbursed moving expenses deducted on federal Form 1040, Schedule A	▶	32	data/26)	
33. Refunds of state and local income taxes	▶	33	data/26)	
34. Tier 1 Railroad Retirement benefits	▶	34		
35. Shareholder's pro rata share of S corporation nonseparately computed income	▶	35		
36. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than 0)	▶	36		
37. Gain on sale of Connecticut state and local government bonds	▶	37		
38. Other — specify: _____	▶	38		
39. Total Subtractions (Add Lines 30 through 38) Enter here and on Line 4 on the front of this form	▶	39		

**SCHEDULE 2 — CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS**

**NOTE: Attach copy of return filed with other jurisdiction(s).**

40. MODIFIED CONNECTICUT ADJUSTED GROSS INCOME (See Instructions) 40

**FOR EACH COLUMN, ENTER THE FOLLOWING:**

- 41. Enter other jurisdiction's name and two-letter code. (See chart below)
- 42. Non-Connecticut income included on Line 40 and reported on another jurisdiction's income tax return (from Schedule 2 Worksheet)
- 43. Divide Line 42 by Line 40 (May not exceed 1.00)
- 44. Connecticut Income Tax liability (From Line 6)
- 45. Multiply Line 43 × Line 44
- 46. Income tax paid to another jurisdiction
- 47. Enter the smaller of Line 45 or Line 46
- 48. **TOTAL CREDIT** (Add Line 47, all columns) Enter this amount here and on Line 7

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
41	▶		▶	
42				
43				
44				
45				
46	▶		▶	
47				
48				

**If you claim credit for income taxes paid to a political subdivision of a state or Canadian province, enter the two-letter code of the state or Canadian province, respectively.**

**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	CO	Michigan	MI	Rhode Island	RI
Delaware	DE	Minnesota	MN	South Carolina	SC
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	NJ	West Virginia	WV
Indiana	IN	New Mexico	NM	Wisconsin	WI
Iowa	IA	New York	NY	Any Canadian Province	OO
Kansas	KS	North Carolina	NC		
Kentucky	KY	North Dakota	ND		

**UNDERPAYMENT OF  
ESTIMATED INCOME TAX BY INDIVIDUALS AND FIDUCIARIES**

Your First Name and Middle Initial	Last Name (as shown on your Income Tax Return)	Your Social Security Number or F.E.I.N.
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number

**IMPORTANT NOTICE**

Taxpayers are expected to prepay state income tax through withholding and/or estimated tax payments. If your total 1992 Connecticut tax minus Connecticut tax withheld is more than \$200, use this form to determine if you paid enough estimated income tax during the year. This form will also help you calculate penalty and interest if you underpaid your estimated tax.

In general, you may owe penalty and interest if you did not pay at least the lesser of 90% of your 1992 income tax liability or 100% of your 1991 income tax liability recalculated using the 1992 income tax rate.

**DRS CAN CALCULATE THE PENALTY AND INTEREST:** If you prefer to have the Department of Revenue Services calculate the penalty and interest, do not file Form CT-2210 and the Department will bill you. However, you may wish to file Form CT-2210 with your tax return to reduce late payment interest charges that will otherwise continue to accrue until your bill is paid in full.

**PART I** Complete Part I **only if** any of the following applies to you. You may be able to lower or eliminate your penalty and interest that would otherwise apply. But you **must** check the boxes that apply to you and file Form CT-2210 with your tax return. **If the following does NOT apply to you, go directly to Part II.** (See instructions.)

Check the boxes that apply:

- A. Unexpected changes in income, deductions or exemptions during the year required you to **begin** making payments after April 15, 1992 or to modify your installments during 1992.
- B. Your required annual payment is based on your 1991 tax and you filed or are filing a joint return for either 1991 or 1992 but not both years.
- C. You had Connecticut income tax withheld and you report it on Form CT-2210 when it was **actually withheld**.

**IMPORTANT:** If you checked any of the boxes above, be sure to check the box for **Form CT-2210** on the front page of your income tax return.

**PART II REQUIRED ANNUAL PAYMENT — All Filers Must Complete this Part.**

Complete Part II to determine if you were required to make estimated payments.

(See Instructions)

1. Total 1992 Connecticut Income Tax.....1. \_\_\_\_\_
2. Multiply Line 1 by 90% (.90).....2. \_\_\_\_\_
3. Connecticut Income Tax withheld.....3. \_\_\_\_\_
4. Subtract Line 3 from Line 1. If the result is \$200 or less, **STOP HERE. DO NOT COMPLETE OR FILE THIS FORM**.....4. \_\_\_\_\_
5. Enter your assumed tax.....5. \_\_\_\_\_
6. Enter the smaller of Line 2 or Line 5.....6. \_\_\_\_\_
7. Subtract Line 3 from Line 6. (See instructions to determine if you should go on to Part III)..7. \_\_\_\_\_

**Attach this form to the back of your Connecticut income tax return.**

**PART III CALCULATE YOUR UNDERPAYMENT AND PENALTY** (See Instructions)

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>TOTAL</b>
8. 1992 Tax. Enter 1992 tax from Part II, Line 1. Enter the <i>same</i> amount in Columns A, B, C and D.					
9. Installment Percentages. (See instructions.)	.225	.45	.675	.90	
10. Multiply Line 8 by Line 9. Enter each result in the appropriate column.					
11. Enter assumed tax from Part II, Line 5. Enter the <i>same</i> amounts in Columns A, B, C and D.					
12. Installment Percentages.	.30	.55	.80	1.00	
13. Multiply Line 11 by Line 12. Enter each result in the appropriate column.					
14. Enter on Line 14, of each column, the smaller of Line 10 or Line 13 of each column.					
15. Enter the total Connecticut tax withheld, Part II, Line 3. Enter the <i>same</i> amount in Columns A, B, C and D. (If you checked Box C on Part I, skip this line and see instructions for Line 17.)					
16. Withholding Percentages.	.25	.50	.75	1.00	
17. Multiply Line 15 by Line 16. Enter each result in the appropriate column. (If you checked Box C on Part I, see instructions.)					
18. Subtract Line 17 from Line 14 and enter each result in the appropriate column. (If Line 17 is equal to or greater than Line 14 in any column, enter -0- in that column.)					
19. Enter estimated tax payments. (See instructions.)					
20. Underpayment - Subtract Line 19 from Line 18 and enter each result in the appropriate column. (If Line 19 is equal to or greater than Line 18 in any column, enter -0- in that column.)					
21. Penalty - Multiply each underpayment shown on Line 20 by 10% (.10) and enter the result in the appropriate column. Add Columns A, B, C and D and enter the total in the Total column and on the appropriate line of your income tax return.					
22. Interest - Use Worksheets A, B, C and D and enter each result in the appropriate column. Add Columns A, B, C and D and enter the total in the Total column and on the appropriate line of your income tax return.					

**UNDERPAYMENT OF  
ESTIMATED INCOME TAX BY INDIVIDUALS AND FIDUCIARIES**

Your First Name and Middle Initial	Last Name (as shown on your Income Tax Return)	Your Social Security Number or F.E.I.N.
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number

**IMPORTANT NOTICE**

Taxpayers are expected to prepay state income tax through withholding and/or estimated tax payments. If your total 1992 Connecticut tax minus Connecticut tax withheld is more than \$200, use this form to determine if you paid enough estimated income tax during the year. This form will also help you calculate penalty and interest if you underpaid your estimated tax.

In general, you may owe penalty and interest if you did not pay at least the lesser of 90% of your 1992 income tax liability or 100% of your 1991 income tax liability recalculated using the 1992 income tax rate.

**DRS CAN CALCULATE THE PENALTY AND INTEREST:** If you prefer to have the Department of Revenue Services calculate the penalty and interest, do not file Form CT-2210 and the Department will bill you. However, you may wish to file Form CT-2210 with your tax return to reduce late payment interest charges that will otherwise continue to accrue until your bill is paid in full.

**PART I** Complete Part I **only if** any of the following applies to you. You may be able to lower or eliminate your penalty and interest that would otherwise apply. But you **must** check the boxes that apply to you and file Form CT-2210 with your tax return. **If the following does NOT apply to you, go directly to Part II.** (See instructions.)

Check the boxes that apply:

- A. Unexpected changes in income, deductions or exemptions during the year required you to **begin** making payments after April 15, 1992 or to modify your installments during 1992.
- B. Your required annual payment is based on your 1991 tax and you filed or are filing a joint return for either 1991 or 1992 but not both years.
- C. You had Connecticut income tax withheld and you report it on Form CT-2210 when it was **actually withheld**.

**IMPORTANT:** If you checked any of the boxes above, be sure to check the box for **Form CT-2210** on the front page of your income tax return.

**PART II REQUIRED ANNUAL PAYMENT — All Filers Must Complete this Part.**

Complete Part II to determine if you were required to make estimated payments.

(See Instructions)

1. Total 1992 Connecticut Income Tax.....1. \_\_\_\_\_
2. Multiply Line 1 by 90% (.90).....2. \_\_\_\_\_
3. Connecticut Income Tax withheld.....3. \_\_\_\_\_
4. Subtract Line 3 from Line 1. If the result is \$200 or less, **STOP HERE. DO NOT COMPLETE OR FILE THIS FORM.**.....4. \_\_\_\_\_
5. Enter your assumed tax.....5. \_\_\_\_\_
6. Enter the smaller of Line 2 or Line 5.....6. \_\_\_\_\_
7. Subtract Line 3 from Line 6. (See instructions to determine if you should go on to Part III)..7. \_\_\_\_\_

**Attach this form to the back of your Connecticut Income tax return.**

**PART III CALCULATE YOUR UNDERPAYMENT AND PENALTY** (See Instructions)

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>TOTAL</b>
8. 1992 Tax. Enter 1992 tax from Part II, Line 1. Enter the <i>same</i> amount in Columns A, B, C and D.					
9. Installment Percentages. (See instructions.)	.225	.45	.675	.90	
10. Multiply Line 8 by Line 9. Enter each result in the appropriate column.					
11. Enter assumed tax from Part II, Line 5. Enter the <i>same</i> amounts in Columns A, B, C and D.					
12. Installment Percentages.	.30	.55	.80	1.00	
13. Multiply Line 11 by Line 12. Enter each result in the appropriate column.					
14. Enter on Line 14, of each column, the smaller of Line 10 or Line 13 of each column.					
15. Enter the total Connecticut tax withheld, Part II, Line 3. Enter the <i>same</i> amount in Columns A, B, C and D. (If you checked Box C on Part I, skip this line and see instructions for Line 17.)					
16. Withholding Percentages.	.25	.50	.75	1.00	
17. Multiply Line 15 by Line 16. Enter each result in the appropriate column. (If you checked Box C on Part I, see instructions.)					
18. Subtract Line 17 from Line 14 and enter each result in the appropriate column. (If Line 17 is equal to or greater than Line 14 in any column, enter -0- in that column.)					
19. Enter estimated tax payments. (See instructions.)					
20. Underpayment - Subtract Line 19 from Line 18 and enter each result in the appropriate column. (If Line 19 is equal to or greater than Line 18 in any column, enter -0- in that column.)					
21. Penalty - Multiply each underpayment shown on Line 20 by 10% (.10) and enter the result in the appropriate column. Add Columns A, B, C and D and enter the total in the Total column and on the appropriate line of your income tax return.					
22. Interest - Use Worksheets A, B, C and D and enter each result in the appropriate column. Add Columns A, B, C and D and enter the total in the Total column and on the appropriate line of your income tax return.					

## FORM CT-2210 Worksheet FOR CALCULATING INTEREST

**WORKSHEET A** — For period beginning after April 15, 1992 and ending on or before June 15, 1992.

	DATE	AMOUNT	INT. RATE	INTEREST
	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	4-16-92 to 5-15-92			
Line c - Revised underpayment			.0125	
Line d - Late payment	5-16-92 to 6-15-92			
Line e - Total interest				

**WORKSHEET B** — For period beginning after June 15, 1992 and ending on or before September 15, 1992.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	6-16-92 to 7-15-92			
Line c - Revised underpayment			.0125	
Line d - Late payment	7-16-92 to 8-15-92			
Line e - Revised underpayment			.0125	
Line f - Late payment	8-16-92 to 9-15-92			
Line g - Total interest				

**WORKSHEET C** — For period beginning after September 15, 1992 and ending on or before January 15, 1993.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	9-16-92 to 10-15-92			
Line c - Revised underpayment			.0125	
Line d - Late payment	10-16-92 to 11-15-92			
Line e - Revised underpayment			.0125	
Line f - Late payment	11-16-92 to 12-15-92			
Line g - Revised underpayment			.0125	
Line h - Late payment	12-16-92 to 1-15-93			
Line i - Total interest				

**WORKSHEET D** — For period beginning after January 15, 1993 and ending on or before April 15, 1993.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	1-16-93 to 2-15-93			
Line c - Revised underpayment			.0125	
Line d - Late payment	2-16-93 to 3-15-93			
Line e - Revised underpayment			.0125	
Line f - Late payment	3-16-93 to 4-15-93			
Line g - Total interest				

**KEEP THIS WORKSHEET FOR YOUR RECORDS — DO NOT ATTACH TO YOUR TAX RETURN**

**FORM CT-1040EXT**  
**Application For Extension of Time to File**  
**Connecticut Individual Income Tax Return**

**EXT**  
**1992**

**IMPORTANT! PLEASE READ INSTRUCTIONS ON THE BACK OF THIS FORM BEFORE COMPLETING THIS APPLICATION**

<b>TAXPAYER</b> <b>(Please type or Print)</b>	Your First Name and Middle Initial	Last Name	Your Social Security Number		
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number		
	Home Address	Number and Street			
	City, Town or Post Office	State	Zip Code		

**THIS IS NOT AN EXTENSION OF TIME TO PAY YOUR TAX — PENALTIES AND INTEREST MAY APPLY (SEE INSTRUCTIONS)**  
**AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE**

I request a six-month extension of time to October 15, 1993 to file my Connecticut Individual Income Tax Return for calendar year 1992 or until \_\_\_\_\_ for fiscal year ending ► \_\_\_\_\_.

I have requested a federal extension on federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return for Calendar Year 1992*.  YES  NO

If **NO**, the reason for the Connecticut extension is .....

.....

.....

**— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —**

1. Total Connecticut Income Tax liability for 1992. (You may estimate this amount)..... 1			
NOTE: You must enter an amount on Line 1. If you do not expect to owe tax, enter zero (0).			
2. Connecticut Income Tax withheld ..... 2			
3. 1992 Connecticut estimated tax payments including prior year overpayments.....3			
4. Add Lines 2 and 3 .....4			
5. Connecticut Income Tax balance due (Subtract Line 4 from Line 1). Pay in full with this form. If Line 4 is greater than Line 1, enter zero (0).....► 5			

Make your check payable to: COMMISSIONER OF REVENUE SERVICES. Write your Social Security Number(s) and "1992 Form CT-1040EXT" on your check.

Return this form to: State of Connecticut  
Department of Revenue Services  
P.O. Box 2977  
Hartford, CT 06104-2977

**DECLARATION:** I declare under the penalties of false statement that this return has been examined by me and to the best of my knowledge and belief, it is a true, correct and complete return. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
Keep a copy of this return for your records	Firm Name and Address			CT Sales Tax Registration Number

## Form CT-1040EXT Instructions

### Purpose:

Use Form CT-1040EXT to ask for a six-month extension to file your Connecticut individual income tax return. It will not be necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 4868 with the Internal Revenue Service. If you did not file a federal Form 4868 you can apply for a six-month extension to file your Connecticut individual income tax return provided you have good cause for your request.

**Only one six-month extension of time to file is permitted for income tax purposes.**

### To Obtain A Connecticut Filing Extension You MUST:

1. Complete Form CT-1040EXT in its entirety, and
2. File it by the due date of your return, and
3. Pay the amount shown on Line 5.

**NOTE:** Form CT-1040EXT **only** extends the **time to file** your Connecticut individual income tax return. Form CT-1040EXT **does not extend** the **time to pay** your income tax.

You may qualify for a six-month extension of time to pay your tax. To request this extension you must file *Form CT-1127* with your timely filed Connecticut income tax return or extension.

Any underpayment of tax will bear interest at the rate of 1¼% per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% will be assessed on any underpayment of total tax due.

**We will notify you only if your request is denied.**

### When To File Form CT-1040EXT

File Form CT-1040EXT by April 15, 1993. If you are filing a fiscal year Connecticut individual income tax return, file Form CT-1040EXT by the due date of your return.

### Where To File

Mail the form to:

State of Connecticut  
Department of Revenue Services  
P.O. Box 2977  
Hartford, CT 06104-2977

## Specific Instructions

**Name, Address, and Social Security Number(s)** - Enter your name, address and social security number. Enter each spouse's name and social security number if filing a joint return.

**Signature** - This form must be signed. If you plan to file a joint return, both must sign.

**Others Who Can Sign For You** - Anyone with a Power of Attorney can sign for you. Attorneys, CPAs and enrolled agents must maintain a signed Power of Attorney on file in order to sign on your behalf.

**NOTE:** If a taxpayer is unable, by reason of illness, absence or other good cause to sign a request for extension of the time to file a tax return, any person standing in a close personal or business relationship to the taxpayer may sign the request on his or her behalf. The request must set forth the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

**FORM CT-1040EXT**  
**Application For Extension of Time to File**  
**Connecticut Individual Income Tax Return**

**EXT**  
**1992**

**IMPORTANT! PLEASE READ INSTRUCTIONS ON THE BACK OF THIS FORM BEFORE COMPLETING THIS APPLICATION**

<b>TAXPAYER</b> <b>(Please type or Print)</b>	Your First Name and Middle Initial	Last Name	Your Social Security Number		
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number		
	Home Address	Number and Street			
	City, Town or Post Office	State	Zip Code		

**THIS IS NOT AN EXTENSION OF TIME TO PAY YOUR TAX — PENALTIES AND INTEREST MAY APPLY (SEE INSTRUCTIONS)**  
**AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE**

I request a six-month extension of time to October 15, 1993 to file my Connecticut Individual Income Tax Return for calendar year 1992 or until \_\_\_\_\_ for fiscal year ending ►\_\_\_\_\_.

I have requested a federal extension on federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return for Calendar Year 1992.*  YES  NO

If **NO**, the reason for the Connecticut extension is .....

.....

.....

**— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —**

1. Total Connecticut Income Tax liability for 1992. (You may estimate this amount)..... 1			
NOTE: You must enter an amount on Line 1. If you do not expect to owe tax, enter zero (0).			
2. Connecticut Income Tax withheld ..... 2			
3. 1992 Connecticut estimated tax payments including prior year overpayments.....3			
4. Add Lines 2 and 3 ..... 4			
5. Connecticut Income Tax balance due (Subtract Line 4 from Line 1). Pay in full with this form. If Line 4 is greater than Line 1, enter zero (0)..... ► 5			

Make your check payable to: COMMISSIONER OF REVENUE SERVICES. Write your Social Security Number(s) and "1992 Form CT-1040EXT" on your check.

Return this form to: State of Connecticut  
Department of Revenue Services  
P.O. Box 2977  
Hartford, CT 06104-2977

**DECLARATION:** I declare under the penalties of false statement that this return has been examined by me and to the best of my knowledge and belief, it is a true, correct and complete return. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
Keep a copy of this return for your records	Firm Name and Address			CT Sales Tax Registration Number

## Form CT-1040EXT Instructions

### Purpose:

Use Form CT-1040EXT to ask for a six-month extension to file your Connecticut individual income tax return. It will not be necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 4868 with the Internal Revenue Service. If you did not file a federal Form 4868 you can apply for a six-month extension to file your Connecticut individual income tax return provided you have good cause for your request.

**Only one six-month extension of time to file is permitted for income tax purposes.**

### To Obtain A Connecticut Filing Extension You MUST:

1. Complete Form CT-1040EXT in its entirety, and
2. File it by the due date of your return, and
3. Pay the amount shown on Line 5.

**NOTE:** Form CT-1040EXT **only** extends the **time to file** your Connecticut individual income tax return. Form CT-1040EXT **does not extend** the **time to pay** your income tax.

You may qualify for a six-month extension of time to pay your tax. To request this extension you must file *Form CT-1127* with your timely filed Connecticut income tax return or extension.

Any underpayment of tax will bear interest at the rate of 1¼% per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% will be assessed on any underpayment of total tax due.

**We will notify you only if your request is denied.**

### When To File Form CT-1040EXT

File Form CT-1040EXT by April 15, 1993. If you are filing a fiscal year Connecticut individual income tax return, file Form CT-1040EXT by the due date of your return.

### Where To File

Mail the form to:

State of Connecticut  
Department of Revenue Services  
P.O. Box 2977  
Hartford, CT 06104-2977

## Specific Instructions

**Name, Address, and Social Security Number(s)** - Enter your name, address and social security number. Enter each spouse's name and social security number if filing a joint return.

**Signature** - This form must be signed. If you plan to file a joint return, both must sign.

**Others Who Can Sign For You** - Anyone with a Power of Attorney can sign for you. Attorneys, CPAs and enrolled agents must maintain a signed Power of Attorney on file in order to sign on your behalf.

**NOTE:** If a taxpayer is unable, by reason of illness, absence or other good cause to sign a request for extension of the time to file a tax return, any person standing in a close personal or business relationship to the taxpayer may sign the request on his or her behalf. The request must set forth the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

# FORM CT-1040ES - 1993 INDIVIDUAL ESTIMATED INCOME TAX COUPON

## GENERAL INSTRUCTIONS

**WHO SHOULD FILE THIS COUPON?** Use this coupon if you are required to make estimated income tax payments in 1993 and you do not receive a preprinted coupon book from the Department of Revenue Services. Coupon books will be mailed in mid-January to those who made estimated income tax payments in the prior year.

**WHO IS REQUIRED TO MAKE ESTIMATED PAYMENTS?** In most cases, you must make estimated payments of Connecticut income tax if you expect to owe, after subtracting your Connecticut income tax withholding, more than \$200 for 1993 and you expect your withholding to be less than the smaller of:

- o 90% of the tax shown on your 1993 Connecticut income tax return, OR
  - o 100% of the tax shown on your 1992 Connecticut income tax return. (This is known as your assumed tax.)\*
- \* Assumed tax is due in cumulative installments of 30%, 55%, 80% and 100%. Because income tax withholding payments are credited as if paid in 4 equal installments (25% each), you may have to adjust your withholding and/or make estimated payments to meet this requirement.

**NOTE:** You do not have to make estimated income tax payments if you had no Connecticut income tax liability in 1992. (This applies to residents, part-year residents, and nonresidents.)

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

**WHEN TO FILE:** Estimated payments for 1993 are due April 15, June 15, and September 15, 1993 and January 18, 1994. (Fiscal year filers: follow federal filing dates.)

**HOW MUCH SHOULD I PAY?** Complete the 1993 Estimated Income Tax Worksheet on the back of this form to calculate your required annual payment. To avoid penalty and interest, you must make timely estimates on the following schedule:

<u>INSTALLMENT:</u>	<u>SHOULD EQUAL THE LESSER OF:</u>	<u>TOTAL PAID BY THE DUE DATE:</u>
1	30% of 1992 tax or 22.5% of 1993 tax	30% of 1992 tax or 22.5% of 1993 tax
2	25% of 1992 tax or 22.5% of 1993 tax	55% of 1992 tax or 45% of 1993 tax
3	25% of 1992 tax or 22.5% of 1993 tax	80% of 1992 tax or 67.5% of 1993 tax
4	20% of 1992 tax or 22.5% of 1993 tax	100% of 1992 tax or 90% of 1993 tax

**NOTE:** If you begin earning Connecticut income after April 1, 1993 or if changes in your income, deductions or exemptions during 1993 require you to file estimated payments, remit equal installments on this schedule:

<u>IF THE REQUIREMENT IS MET:</u>	<u>FIRST PAYMENT DUE DATE IS:</u>
After April 1 and before June 2	June 15, 1993
After June 1 and before September 2	September 15, 1993
After September 1	January 18, 1994

**PENALTIES AND INTEREST:** If you did not pay enough tax through withholding and/or estimated payments by any installment due date, you may be charged penalty and interest. This is true even if you are due a refund when you file your tax return. Penalty and interest are figured separately for each installment. Therefore, you may owe the penalty and interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1-1/4% per month or fraction thereof shall be added to the tax due and a penalty of 10% shall be applied.

**COMPLETING THE PAYMENT COUPON:** Below you will find one payment coupon for your first estimated income tax payment:

- o Print all information. Include your spouse's name and social security number, if filing jointly.
- o Enter the payment amount on Line 1 of the coupon.
- o Cut along dotted line and mail coupon and payment to the address printed on the coupon.

If you file this coupon, additional coupons for the 1993 taxable year will be mailed to you by DRS.

CT-1040ES		CONNECTICUT INDIVIDUAL ESTIMATED PAYMENT		1993	
Your Social Security Number	Spouse's Social Security Number	PAYMENT	DUE DATE		
▶ — — — —	▶ — — — —	1	April 15, 1993		
Your First Name and Middle Initial	Last Name	1. Payment Amount ▶			
Spouse's First Name and Middle Initial	Last Name				
Home Address (Number and Street)					
City, Town or Post Office		State	Zip Code		

**DO NOT INCLUDE WITH YOUR INCOME TAX FORM**

Send completed coupon and payment to:

See instructions for filing requirements.  
 Make check payable to: Commissioner of Revenue Services.  
 Write your Social Security Number(s) and "1993 CT 1040ES"  
 on check.

**Department of Revenue Services**  
**P.O. Box 2932**  
**Hartford, CT 06104-2932**



# Form OP-186

FOR CALENDAR YEAR **19**\_\_

## CONNECTICUT INDIVIDUAL USE TAX RETURN For the year January 1 - ► December 31, 19\_\_

Your First Name and Middle Initial ►	Last Name ►	Your Social Security Number
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial ►	Last Name ►	Spouse's Social Security Number
Home Address <i>Number and Street</i> ►		
City, Town or Post Office ►		State <span style="float:right">Zip Code</span>

**Purpose of Form:** Use this form to report the purchase of goods or services subject to use tax for any calendar year. You may use this form to report either a single transaction or multiple transactions for the same calendar year.

**Name and I.D.:** Enter your, and, if applicable, your spouse's name and social security number at the top of this form. You may file either a separate or a joint return regardless of your filing status for income tax purposes.

**Calendar Year:** Enter the last 2 digits of the calendar year for which you are filing this return. You may file more than one form for a given year but do not combine transactions for different years.

- PART I.**
- Column 1** - Enter the month, day and year of the purchases.
  - Column 2** - Enter a brief description of taxable items or services purchased, such as jewelry, a boat, tax preparation, etc.
  - Column 3** - Enter the name of the retailer from whom the item or service was purchased.
  - Column 4** - Enter the purchase price.
  - Column 5** - Multiply the purchase price in Column 4 by 6% (.06) and enter the result.
  - Column 6** - Enter the tax, if any, paid to another jurisdiction on the taxable item purchased.
  - Column 7** - Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7. (If less than zero, enter 0.)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
DATE OF PURCHASE	DESCRIPTION OF ARTICLES OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CONN. TAX DUE (.06 × Col. 4)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Col. 5 minus Col. 6 But not less than zero)
— NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE A RETURN. — (Add all amounts for Column 7)						
PENALTY: FOR FAILURE TO PAY TAX WHEN DUE - 15% of the tax due or \$50, whichever is greater					Total Tax ►	
INTEREST: FOR LATE PAYMENT - 1 2/3% of tax due per month, or fraction thereof from due date.					Penalty ►	
					Interest ►	
<b>TOTAL AMOUNT DUE</b> ►						

- PART II.** Check one of the following; whichever applies:
- A.  This return represents all taxable purchases made during the calendar year listed above.
  - B.  This return represents one of the following:
    - A single taxable purchase made during the calendar year **OR**
    - Multiple taxable purchases made through a date prior to the end of the calendar year listed above **OR**
    - A subsequent return for the calendar year listed above for items not previously reported.

**PLEASE NOTE: DO NOT MAIL THIS RETURN WITH YOUR INCOME TAX RETURN.  
A SEPARATE CHECK MUST ACCOMPANY THIS RETURN.**

**DUE DATE:** This return may be filed at the time of purchase, but not later than April 15, for purchases made during the preceding calendar year.  
**NOTE: USE TAX PAYMENTS FOR AIRPLANES, VESSELS AND MOTOR VEHICLES MUST BE FILED IMMEDIATELY UPON PURCHASE. HOWEVER, DO NOT FILE THIS RETURN IF USE TAX WAS ALREADY PAID AT THE DEPARTMENT OF MOTOR VEHICLES.**  
**MAKE CHECK PAYABLE TO: COMMISSIONER OF REVENUE SERVICES.**  
 Write your Social Security Number and "19\_\_ Individual Use Tax" on your check.  
 Mail this return with check to: DEPARTMENT OF REVENUE SERVICES, P.O. Box 2973, Hartford, CT 06104-2973.

**DECLARATION:** I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
Keep a copy for your records	Firm Name and Address			CT Sales Tax Registration Number

## QUESTIONS AND ANSWERS ON THE CONNECTICUT INDIVIDUAL USE TAX

This information discusses the Connecticut Use Tax and answers commonly-asked questions about the tax. Understanding the use tax provisions is important because failure to comply can result in payment of interest and penalties. You must pay the Connecticut use tax on taxable goods and services when a Connecticut merchant fails to collect Connecticut sales tax from you or when you purchase taxable goods or services for use in Connecticut from an out-of-state merchant.

1. **Q. What is the use tax?**  
**A.** When you make a retail purchase in this state, you will usually pay sales tax to the seller who in turn pays the tax to the Department of Revenue Services (D.R.S.). There are some instances where Connecticut sales tax is not paid to the retailer. In these situations, the use tax must be paid by the purchaser directly to the D.R.S. This tax has been in effect since 1947.
2. **Q. On what kind of goods or services must I pay use tax?**  
**A.** Personal property, whether purchased or leased, including but not limited to, clothing costing \$50 or more, automobiles, appliances, furniture, VCRs, jewelry, cameras, computers and computer software. Services include, but are not limited to, tax preparation services, repair services to your television, motor vehicle or computer; landscaping services for your home; or reupholstering services for your household furniture.
3. **Q. Are there exemptions from the use tax?**  
**A.** Generally, all goods or services that are exempt from sales tax if purchased in Connecticut, are exempt from use tax if purchased out-of-state for use in Connecticut. For example, clothing costing less than \$50 is exempt from sales and use taxes.
4. **Q. What if a Connecticut retailer doesn't collect tax from a customer on a sale of taxable goods or services?**  
**A.** The customer must file a use tax return and pay the tax.
5. **Q. What if a customer buys taxable goods or services from an out-of-state mail order company or television shopping channel and no Connecticut tax was charged by the vendor?**  
**A.** The customer must file a use tax return and pay the use tax if the goods or services were purchased for use in Connecticut.
6. **Q. What if a customer buys taxable goods or services in another state and sales tax of the other state was charged by the vendor?**  
**A.** If the goods or services were purchased for use in Connecticut and if the tax paid to the other state is less than the Connecticut tax, then the customer must file a use tax return. The tax due would be the Connecticut tax less the tax paid to the other state.  
*For example: Suppose that you purchased a \$1,000 refrigerator in another state, and paid a \$50 tax to that state. If that refrigerator was purchased for use in Connecticut, then a Connecticut use tax is owed. The Connecticut tax of \$60 is reduced to \$10, after allowance of \$50 credit. If no tax was paid to the other state, however, the Connecticut use tax is \$60.*
7. **Q. Am I being misled by an out-of-state merchant who tells me that I do not need to pay Connecticut use tax?**  
**A.** Yes. While you may or may not have to pay tax in another state where you bought the goods or services, you must pay Connecticut use tax on taxable goods or services purchased for use in Connecticut.
8. **Q. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?**  
**A.** No. Items you purchased at one time for \$25 or less and *brought by you* into Connecticut are not subject to Connecticut use tax. The \$25 exemption does not apply, however, to items that are *shipped or mailed* to you.
9. **Q. Can an out-of-state business, for example, a mail-order house, collect Connecticut use tax on taxable goods which are mailed or delivered into Connecticut?**  
**A.** Yes, if the business has been registered to collect Connecticut use tax. If the business is not registered, then you must file a use tax return and pay the tax yourself.
10. **Q. When must individuals pay the use tax?**  
**A.** A use tax return must be filed by April 15 for purchases made during the preceding year where the purchases are not made in connection with a trade or business carried on by the individual. However, use tax payments for airplanes, vessels and motor vehicles must be made immediately upon purchase. A person may file one return for the entire year or may file several returns throughout the year.
11. **Q. Do persons engaged in a trade or business have an obligation to pay use tax on purchases made in connection with their trade or business?**  
**A.** Yes, if they make taxable purchases of goods or services out-of-state for use in their trade or business (e.g., office furniture, computers, and supplies). They should be registered with the Department of Revenue Services for business use tax purposes and report their purchases on their monthly or quarterly Sales and Use Tax Return. For further information, you may request the pamphlet *Connecticut Use Tax for Businesses and Professions*.
12. **Q. What are the penalties and interest for not paying the use tax?**  
**A.** The penalty is 15% of the tax or \$50, whichever is greater. Interest is charged at the rate of 1 $\frac{2}{3}$ % per month from the due date of the tax return. There are also criminal sanctions for wilful failure to file a tax return. **PLEASE NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE THIS RETURN.**
13. **Q. What are the use tax filing requirements for airplanes, vessels and motor vehicles?**  
**A.** The individual use tax is due immediately upon the purchase of these particular items. Generally, if the item is not purchased from a retailer, the Connecticut Department of Motor Vehicles will collect the use tax when an individual registers the motor vehicle or vessel. If you do not intend to register your motor vehicle or vessel immediately after you purchased it, you must file the individual use tax return on the purchase date.

**FOR FURTHER INFORMATION:** To order forms or publications call the Forms Unit at 203-297-4753. For further information, call Taxpayer Services at 1-800-382-9463 (In-state) or 203-566-7033. TDD/TT users call 203-297-4911.

# Form OP-186

FOR CALENDAR YEAR **19**\_\_

## CONNECTICUT INDIVIDUAL USE TAX RETURN For the year January 1 - ► December 31, 19\_\_

Your First Name and Middle Initial ▶	Last Name ▶	Your Social Security Number
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial ▶	Last Name ▶	Spouse's Social Security Number
Home Address <i>Number and Street</i> ▶		
City, Town or Post Office ▶		State <span style="float:right">Zip Code</span>

**Purpose of Form:** Use this form to report the purchase of goods or services subject to use tax for any calendar year. You may use this form to report either a single transaction or multiple transactions for the same calendar year.

**Name and I.D.:** Enter your, and, if applicable, your spouse's name and social security number at the top of this form. You may file either a separate or a joint return regardless of your filing status for income tax purposes.

**Calendar Year:** Enter the last 2 digits of the calendar year for which you are filing this return. You may file more than one form for a given year but do not combine transactions for different years.

**PART I.**

- Column 1** - Enter the month, day and year of the purchases.
- Column 2** - Enter a brief description of taxable items or services purchased, such as jewelry, a boat, tax preparation, etc.
- Column 3** - Enter the name of the retailer from whom the item or service was purchased.
- Column 4** - Enter the purchase price.
- Column 5** - Multiply the purchase price in Column 4 by 6% (.06) and enter the result.
- Column 6** - Enter the tax, if any, paid to another jurisdiction on the taxable item purchased.
- Column 7** - Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7. (If less than zero, enter 0.)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
DATE OF PURCHASE	DESCRIPTION OF ARTICLES OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CONN. TAX DUE (.06 × Col. 4)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Col. 5 minus Col. 6 But not less than zero)
<p>— NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE A RETURN. — (Add all amounts for Column 7)</p>						
PENALTY: FOR FAILURE TO PAY TAX WHEN DUE - 15% of the tax due or \$50, whichever is greater					Total Tax ▶	
INTEREST: FOR LATE PAYMENT - 1 2/3% of tax due per month, or fraction thereof from due date.					Penalty ▶	
					Interest ▶	
<b>TOTAL AMOUNT DUE</b> ▶						

**PART II.**

- Check one of the following; whichever applies:
- A.  This return represents all taxable purchases made during the calendar year listed above.
  - B.  This return represents one of the following:
    - A single taxable purchase made during the calendar year **OR**
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**PLEASE NOTE: DO NOT MAIL THIS RETURN WITH YOUR INCOME TAX RETURN.  
A SEPARATE CHECK MUST ACCOMPANY THIS RETURN.**

**DUE DATE:** This return may be filed at the time of purchase, but not later than April 15, for purchases made during the preceding calendar year.  
**NOTE: USE TAX PAYMENTS FOR AIRPLANES, VESSELS AND MOTOR VEHICLES MUST BE FILED IMMEDIATELY UPON PURCHASE. HOWEVER, DO NOT FILE THIS RETURN IF USE TAX WAS ALREADY PAID AT THE DEPARTMENT OF MOTOR VEHICLES.**  
MAKE CHECK PAYABLE TO: COMMISSIONER OF REVENUE SERVICES.  
Write your Social Security Number and "19\_\_ Individual Use Tax" on your check.  
Mail this return with check to: DEPARTMENT OF REVENUE SERVICES, P.O. Box 2973, Hartford, CT 06104-2973.

**DECLARATION:** I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>  Keep a copy for your records	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature	Date	Federal Employer I.D. Number	
	Firm Name and Address			CT Sales Tax Registration Number

## QUESTIONS AND ANSWERS ON THE CONNECTICUT INDIVIDUAL USE TAX

This information discusses the Connecticut Use Tax and answers commonly-asked questions about the tax. Understanding the use tax provisions is important because failure to comply can result in payment of interest and penalties. You must pay the Connecticut use tax on taxable goods and services when a Connecticut merchant fails to collect Connecticut sales tax from you or when you purchase taxable goods or services for use in Connecticut from an out-of-state merchant.

1. **Q. What is the use tax?**  
A. When you make a retail purchase in this state, you will usually pay sales tax to the seller who in turn pays the tax to the Department of Revenue Services (D.R.S.). There are some instances where Connecticut sales tax is not paid to the retailer. In these situations, the use tax must be paid by the purchaser directly to the D.R.S. This tax has been in effect since 1947.
2. **Q. On what kind of goods or services must I pay use tax?**  
A. Personal property, whether purchased or leased, including but not limited to, clothing costing \$50 or more, automobiles, appliances, furniture, VCRs, jewelry, cameras, computers and computer software. Services include, but are not limited to, tax preparation services, repair services to your television, motor vehicle or computer; landscaping services for your home; or reupholstering services for your household furniture.
3. **Q. Are there exemptions from the use tax?**  
A. Generally, all goods or services that are exempt from sales tax if purchased in Connecticut, are exempt from use tax if purchased out-of-state for use in Connecticut. For example, clothing costing less than \$50 is exempt from sales and use taxes.
4. **Q. What if a Connecticut retailer doesn't collect tax from a customer on a sale of taxable goods or services?**  
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5. **Q. What if a customer buys taxable goods or services from an out-of-state mail order company or television shopping channel and no Connecticut tax was charged by the vendor?**  
A. The customer must file a use tax return and pay the use tax if the goods or services were purchased for use in Connecticut.
6. **Q. What if a customer buys taxable goods or services in another state and sales tax of the other state was charged by the vendor?**  
A. If the goods or services were purchased for use in Connecticut and if the tax paid to the other state is less than the Connecticut tax, then the customer must file a use tax return. The tax due would be the Connecticut tax less the tax paid to the other state.  
*For example: Suppose that you purchased a \$1,000 refrigerator in another state, and paid a \$50 tax to that state. If that refrigerator was purchased for use in Connecticut, then a Connecticut use tax is owed. The Connecticut tax of \$60 is reduced to \$10, after allowance of \$50 credit. If no tax was paid to the other state, however, the Connecticut use tax is \$60.*
7. **Q. Am I being misled by an out-of-state merchant who tells me that I do not need to pay Connecticut use tax?**  
A. Yes. While you may or may not have to pay tax in another state where you bought the goods or services, you must pay Connecticut use tax on taxable goods or services purchased for use in Connecticut.
8. **Q. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?**  
A. No. Items you purchased at one time for \$25 or less and brought by you into Connecticut are not subject to Connecticut use tax. The \$25 exemption does not apply, however, to items that are shipped or mailed to you.
9. **Q. Can an out-of-state business, for example, a mail-order house, collect Connecticut use tax on taxable goods which are mailed or delivered into Connecticut?**  
A. Yes, if the business has been registered to collect Connecticut use tax. If the business is not registered, then you must file a use tax return and pay the tax yourself.
10. **Q. When must individuals pay the use tax?**  
A. A use tax return must be filed by April 15 for purchases made during the preceding year where the purchases are not made in connection with a trade or business carried on by the individual. However, use tax payments for airplanes, vessels and motor vehicles must be made immediately upon purchase. A person may file one return for the entire year or may file several returns throughout the year.
11. **Q. Do persons engaged in a trade or business have an obligation to pay use tax on purchases made in connection with their trade or business?**  
A. Yes, if they make taxable purchases of goods or services out-of-state for use in their trade or business (e.g., office furniture, computers, and supplies). They should be registered with the Department of Revenue Services for business use tax purposes and report their purchases on their monthly or quarterly Sales and Use Tax Return. For further information, you may request the pamphlet *Connecticut Use Tax for Businesses and Professions*.
12. **Q. What are the penalties and interest for not paying the use tax?**  
A. The penalty is 15% of the tax or \$50, whichever is greater. Interest is charged at the rate of 1½% per month from the due date of the tax return. There are also criminal sanctions for wilful failure to file a tax return. **PLEASE NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE THIS RETURN.**
13. **Q. What are the use tax filing requirements for airplanes, vessels and motor vehicles?**  
A. The individual use tax is due immediately upon the purchase of these particular items. Generally, if the item is not purchased from a retailer, the Connecticut Department of Motor Vehicles will collect the use tax when an individual registers the motor vehicle or vessel. If you do not intend to register your motor vehicle or vessel immediately after you purchased it, you must file the individual use tax return on the purchase date.

**FOR FURTHER INFORMATION:** To order forms or publications call the Forms Unit at 203-297-4753. For further information, call Taxpayer Services at 1-800-382-9463 (In-state) or 203-566-7033. TDD/TT users call 203-297-4911.

- o Interest is charged at the rate of 1-1/4% (0.0125) per month or fraction thereof from the due date until payment is made. A month is measured from the 16th day of the first month to the 15th day of the next month. Any fraction of a month is considered a whole month.

**LINE BY LINE INSTRUCTIONS:**

Before calculating your interest, it would be helpful to list the payments you made for 1992 on a separate sheet of paper. List all estimated payments and Connecticut withholding. You are considered to have paid 25% (0.25) of your 1992 tax withheld on each installment due date (4/15/92, 6/15/92, 9/15/92 and 1/15/93) unless you can prove otherwise.

**Worksheet A**

- Line a Enter in Column 2 the underpayment shown on Form CT-2210, Part III, Line 20.  
  
Multiply Column 2 by Column 3 and enter the result in Column 4.
- Line b Enter in Column 2, the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine those payments and enter the total.
- Line c Subtract Line b from Line a in Column 2. Enter the result on Line c, Column 2.  
  
Multiply Column 2 by Column 3 and enter the result in Column 4.
- Line d Follow the instructions for Line b above.
- Line e Add all amounts in Column 4. Enter total on Line 22, Column A of Form CT-2210 in the appropriate column.

**Worksheets B and D**

- Lines a-d Follow the instructions for these lines on Worksheet A above.
- Line e Subtract Line d from Line c in Column 2. Enter the result on Line e, Column 2.  
  
Multiply Column 2 by Column 3 and enter the result in Column 4.
- Line f Enter in Column 2, the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine these payments and enter the total.
- Line g Add all amounts in Column 4. Enter total on Line 22, Column B or D respectively of Form CT-2210.

**Worksheet C**

- Lines a-f Follow the instructions for these lines on worksheets B and D above.
- Line g Subtract Line f from Line e in Column 2. Enter the result on Line g, of Column 2.  
  
Multiply Column 2 by Column 3 and enter the result in Column 4.
- Line h Enter in Column 2, the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine these payments and enter the total.
- Line i Add all amounts in Column 4. Enter total on Line 22, Column C of Form CT-2210 in the appropriate column.

# **1992 Personal Income Tax Tables**

**IMPORTANT**

**TABLES INCLUDE ALL PERSONAL  
EXEMPTIONS AND CREDITS**

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
<b>12,000</b>				
12,000	12,050	0.28	0.00	0.00
12,050	12,100	0.84	0.00	0.00
12,100	12,150	1.41	0.00	0.00
12,150	12,200	1.97	0.00	0.00
12,200	12,250	2.53	0.00	0.00
12,250	12,300	3.09	0.00	0.00
12,300	12,350	3.66	0.00	0.00
12,350	12,400	4.22	0.00	0.00
12,400	12,450	4.78	0.00	0.00
12,450	12,500	5.34	0.00	0.00
12,500	12,550	5.91	0.00	0.00
12,550	12,600	6.47	0.00	0.00
12,600	12,650	7.03	0.00	0.00
12,650	12,700	7.59	0.00	0.00
12,700	12,750	8.16	0.00	0.00
12,750	12,800	8.72	0.00	0.00
12,800	12,850	9.28	0.00	0.00
12,850	12,900	9.84	0.00	0.00
12,900	12,950	10.41	0.00	0.00
12,950	13,000	10.97	0.00	0.00
<b>13,000</b>				
13,000	13,050	11.53	0.00	0.00
13,050	13,100	12.09	0.00	0.00
13,100	13,150	12.66	0.00	0.00
13,150	13,200	13.22	0.00	0.00
13,200	13,250	13.78	0.00	0.00
13,250	13,300	14.34	0.00	0.00
13,300	13,350	14.91	0.00	0.00
13,350	13,400	15.47	0.00	0.00
13,400	13,450	16.03	0.00	0.00
13,450	13,500	16.59	0.00	0.00
13,500	13,550	17.16	0.00	0.00
13,550	13,600	17.72	0.00	0.00
13,600	13,650	18.28	0.00	0.00
13,650	13,700	18.84	0.00	0.00
13,700	13,750	19.41	0.00	0.00
13,750	13,800	19.97	0.00	0.00
13,800	13,850	20.53	0.00	0.00
13,850	13,900	21.09	0.00	0.00
13,900	13,950	21.66	0.00	0.00
13,950	14,000	22.22	0.00	0.00
<b>14,000</b>				
14,000	14,050	22.78	0.00	0.00
14,050	14,100	23.34	0.00	0.00
14,100	14,150	23.91	0.00	0.00
14,150	14,200	24.47	0.00	0.00
14,200	14,250	25.03	0.00	0.00
14,250	14,300	25.59	0.00	0.00
14,300	14,350	26.16	0.00	0.00
14,350	14,400	26.72	0.00	0.00
14,400	14,450	27.28	0.00	0.00
14,450	14,500	27.84	0.00	0.00
14,500	14,550	28.41	0.00	0.00
14,550	14,600	28.97	0.00	0.00
14,600	14,650	29.53	0.00	0.00
14,650	14,700	30.09	0.00	0.00
14,700	14,750	30.66	0.00	0.00
14,750	14,800	31.22	0.00	0.00
14,800	14,850	31.78	0.00	0.00
14,850	14,900	32.34	0.00	0.00
14,900	14,950	32.91	0.00	0.00
14,950	15,000	33.47	0.00	0.00

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
<b>15,000</b>				
15,000	15,050	88.48	0.00	0.00
15,050	15,100	89.94	0.00	0.00
15,100	15,150	91.41	0.00	0.00
15,150	15,200	92.87	0.00	0.00
15,200	15,250	94.33	0.00	0.00
15,250	15,300	95.79	0.00	0.00
15,300	15,350	97.26	0.00	0.00
15,350	15,400	98.72	0.00	0.00
15,400	15,450	100.18	0.00	0.00
15,450	15,500	101.64	0.00	0.00
15,500	15,550	103.11	0.00	0.00
15,550	15,600	104.57	0.00	0.00
15,600	15,650	106.03	0.00	0.00
15,650	15,700	107.49	0.00	0.00
15,700	15,750	108.96	0.00	0.00
15,750	15,800	110.42	0.00	0.00
15,800	15,850	111.88	0.00	0.00
15,850	15,900	113.34	0.00	0.00
15,900	15,950	114.81	0.00	0.00
15,950	16,000	116.27	0.00	0.00
<b>16,000</b>				
16,000	16,050	117.73	0.00	0.00
16,050	16,100	119.19	0.00	0.00
16,100	16,150	120.66	0.00	0.00
16,150	16,200	122.12	0.00	0.00
16,200	16,250	123.58	0.00	0.00
16,250	16,300	125.04	0.00	0.00
16,300	16,350	126.51	0.00	0.00
16,350	16,400	127.97	0.00	0.00
16,400	16,450	129.43	0.00	0.00
16,450	16,500	130.89	0.00	0.00
16,500	16,550	132.36	0.00	0.00
16,550	16,600	133.82	0.00	0.00
16,600	16,650	135.28	0.00	0.00
16,650	16,700	136.74	0.00	0.00
16,700	16,750	138.21	0.00	0.00
16,750	16,800	139.67	0.00	0.00
16,800	16,850	141.13	0.00	0.00
16,850	16,900	142.59	0.00	0.00
16,900	16,950	144.06	0.00	0.00
16,950	17,000	145.52	0.00	0.00
<b>17,000</b>				
17,000	17,050	146.98	0.00	0.00
17,050	17,100	148.44	0.00	0.00
17,100	17,150	149.91	0.00	0.00
17,150	17,200	151.37	0.00	0.00
17,200	17,250	152.83	0.00	0.00
17,250	17,300	154.29	0.00	0.00
17,300	17,350	155.76	0.00	0.00
17,350	17,400	157.22	0.00	0.00
17,400	17,450	158.68	0.00	0.00
17,450	17,500	160.14	0.00	0.00
17,500	17,550	161.61	0.00	0.00
17,550	17,600	163.07	0.00	0.00
17,600	17,650	164.53	0.00	0.00
17,650	17,700	165.99	0.00	0.00
17,700	17,750	167.46	0.00	0.00
17,750	17,800	168.92	0.00	0.00
17,800	17,850	170.38	0.00	0.00
17,850	17,900	171.84	0.00	0.00
17,900	17,950	173.31	0.00	0.00
17,950	18,000	174.77	0.00	0.00

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>18,000</b>				
18,000	18,050	176.23	0.00	0.00
18,050	18,100	177.69	0.00	0.00
18,100	18,150	179.16	0.00	0.00
18,150	18,200	180.62	0.00	0.00
18,200	18,250	182.08	0.00	0.00
18,250	18,300	183.54	0.00	0.00
18,300	18,350	185.01	0.00	0.00
18,350	18,400	186.47	0.00	0.00
18,400	18,450	187.93	0.00	0.00
18,450	18,500	189.39	0.00	0.00
18,500	18,550	190.86	0.00	0.00
18,550	18,600	192.32	0.00	0.00
18,600	18,650	193.78	0.00	0.00
18,650	18,700	195.24	0.00	0.00
18,700	18,750	196.71	0.00	0.00
18,750	18,800	198.17	0.00	0.00
18,800	18,850	199.63	0.00	0.00
18,850	18,900	201.09	0.00	0.00
18,900	18,950	202.56	0.00	0.00
18,950	19,000	204.02	0.00	0.00
<b>19,000</b>				
19,000	19,050	205.48	0.28	0.00
19,050	19,100	206.94	0.84	0.00
19,100	19,150	208.41	1.41	0.00
19,150	19,200	209.87	1.97	0.00
19,200	19,250	211.33	2.53	0.00
19,250	19,300	212.79	3.09	0.00
19,300	19,350	214.26	3.66	0.00
19,350	19,400	215.72	4.22	0.00
19,400	19,450	217.18	4.78	0.00
19,450	19,500	218.64	5.34	0.00
19,500	19,550	220.11	5.91	0.00
19,550	19,600	221.57	6.47	0.00
19,600	19,650	223.03	7.03	0.00
19,650	19,700	224.49	7.59	0.00
19,700	19,750	225.96	8.16	0.00
19,750	19,800	227.42	8.72	0.00
19,800	19,850	228.88	9.28	0.00
19,850	19,900	230.34	9.84	0.00
19,900	19,950	231.81	10.41	0.00
19,950	20,000	233.27	10.97	0.00
<b>20,000</b>				
20,000	20,050	306.96	11.53	0.00
20,050	20,100	308.87	12.09	0.00
20,100	20,150	310.78	12.66	0.00
20,150	20,200	312.69	13.22	0.00
20,200	20,250	314.61	13.78	0.00
20,250	20,300	316.52	14.34	0.00
20,300	20,350	318.43	14.91	0.00
20,350	20,400	320.34	15.47	0.00
20,400	20,450	322.26	16.03	0.00
20,450	20,500	324.17	16.59	0.00
20,500	20,550	326.08	17.16	0.00
20,550	20,600	327.99	17.72	0.00
20,600	20,650	329.91	18.28	0.00
20,650	20,700	331.82	18.84	0.00
20,700	20,750	333.73	19.41	0.00
20,750	20,800	335.64	19.97	0.00
20,800	20,850	337.56	20.53	0.00
20,850	20,900	339.47	21.09	0.00
20,900	20,950	341.38	21.66	0.00
20,950	21,000	343.29	22.22	0.00

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>21,000</b>				
21,000	21,050	345.21	22.78	0.00
21,050	21,100	347.12	23.34	0.00
21,100	21,150	349.03	23.91	0.00
21,150	21,200	350.94	24.47	0.00
21,200	21,250	352.86	25.03	0.00
21,250	21,300	354.77	25.59	0.00
21,300	21,350	356.68	26.16	0.00
21,350	21,400	358.59	26.72	0.00
21,400	21,450	360.51	27.28	0.00
21,450	21,500	362.42	27.84	0.00
21,500	21,550	364.33	28.41	0.00
21,550	21,600	366.24	28.97	0.00
21,600	21,650	368.16	29.53	0.00
21,650	21,700	370.07	30.09	0.00
21,700	21,750	371.98	30.66	0.00
21,750	21,800	373.89	31.22	0.00
21,800	21,850	375.81	31.78	0.00
21,850	21,900	377.72	32.34	0.00
21,900	21,950	379.63	32.91	0.00
21,950	22,000	381.54	33.47	0.00
<b>22,000</b>				
22,000	22,050	383.46	34.03	0.00
22,050	22,100	385.37	34.59	0.00
22,100	22,150	387.28	35.16	0.00
22,150	22,200	389.19	35.72	0.00
22,200	22,250	391.11	36.28	0.00
22,250	22,300	393.02	36.84	0.00
22,300	22,350	394.93	37.41	0.00
22,350	22,400	396.84	37.97	0.00
22,400	22,450	398.76	38.53	0.00
22,450	22,500	400.67	39.09	0.00
22,500	22,550	402.58	39.66	0.00
22,550	22,600	404.49	40.22	0.00
22,600	22,650	406.41	40.78	0.00
22,650	22,700	408.32	41.34	0.00
22,700	22,750	410.23	41.91	0.00
22,750	22,800	412.14	42.47	0.00
22,800	22,850	414.06	43.03	0.00
22,850	22,900	415.97	43.59	0.00
22,900	22,950	417.88	44.16	0.00
22,950	23,000	419.79	44.72	0.00
<b>23,000</b>				
23,000	23,050	421.71	45.28	0.00
23,050	23,100	423.62	45.84	0.00
23,100	23,150	425.53	46.41	0.00
23,150	23,200	427.44	46.97	0.00
23,200	23,250	429.36	47.53	0.00
23,250	23,300	431.27	48.09	0.00
23,300	23,350	433.18	48.66	0.00
23,350	23,400	435.09	49.22	0.00
23,400	23,450	437.01	49.78	0.00
23,450	23,500	438.92	50.34	0.00
23,500	23,550	440.83	50.91	0.00
23,550	23,600	442.74	51.47	0.00
23,600	23,650	444.66	52.03	0.00
23,650	23,700	446.57	52.59	0.00
23,700	23,750	448.48	53.16	0.00
23,750	23,800	450.39	53.72	0.00
23,800	23,850	452.31	54.28	0.00
23,850	23,900	454.22	54.84	0.00
23,900	23,950	456.13	55.41	0.00
23,950	24,000	458.04	55.97	0.00

\* This column must also be used by a qualifying widow(er)

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
or	or	Married Filing	Household	Filing
equal to	equal to	Separately		Jointly *
<b>24,000</b>				
24,000	24,050	498.21	146.98	0.28
24,050	24,100	500.12	148.44	0.84
24,100	24,150	502.03	149.91	1.41
24,150	24,200	503.94	151.37	1.97
24,200	24,250	505.86	152.83	2.53
24,250	24,300	507.77	154.29	3.09
24,300	24,350	509.68	155.76	3.66
24,350	24,400	511.59	157.22	4.22
24,400	24,450	513.51	158.68	4.78
24,450	24,500	515.42	160.14	5.34
24,500	24,550	517.33	161.61	5.91
24,550	24,600	519.24	163.07	6.47
24,600	24,650	521.16	164.53	7.03
24,650	24,700	523.07	165.99	7.59
24,700	24,750	524.98	167.46	8.16
24,750	24,800	526.89	168.92	8.72
24,800	24,850	528.81	170.38	9.28
24,850	24,900	530.72	171.84	9.84
24,900	24,950	532.63	173.31	10.41
24,950	25,000	534.54	174.77	10.97
<b>25,000</b>				
25,000	25,050	608.51	176.23	11.53
25,050	25,100	610.54	177.69	12.09
25,100	25,150	612.56	179.16	12.66
25,150	25,200	614.59	180.62	13.22
25,200	25,250	616.61	182.08	13.78
25,250	25,300	618.64	183.54	14.34
25,300	25,350	620.66	185.01	14.91
25,350	25,400	622.69	186.47	15.47
25,400	25,450	624.71	187.93	16.03
25,450	25,500	626.74	189.39	16.59
25,500	25,550	628.76	190.86	17.16
25,550	25,600	630.79	192.32	17.72
25,600	25,650	632.81	193.78	18.28
25,650	25,700	634.84	195.24	18.84
25,700	25,750	636.86	196.71	19.41
25,750	25,800	638.89	198.17	19.97
25,800	25,850	640.91	199.63	20.53
25,850	25,900	642.94	201.09	21.09
25,900	25,950	644.96	202.56	21.66
25,950	26,000	646.99	204.02	22.22
<b>26,000</b>				
26,000	26,050	689.51	205.48	22.78
26,050	26,100	691.54	206.94	23.34
26,100	26,150	693.56	208.41	23.91
26,150	26,200	695.59	209.87	24.47
26,200	26,250	697.61	211.33	25.03
26,250	26,300	699.64	212.79	25.59
26,300	26,350	701.66	214.26	26.16
26,350	26,400	703.69	215.72	26.72
26,400	26,450	705.71	217.18	27.28
26,450	26,500	707.74	218.64	27.84
26,500	26,550	709.76	220.11	28.41
26,550	26,600	711.79	221.57	28.97
26,600	26,650	713.81	223.03	29.53
26,650	26,700	715.84	224.49	30.09
26,700	26,750	717.86	225.96	30.66
26,750	26,800	719.89	227.42	31.22
26,800	26,850	721.91	228.88	31.78
26,850	26,900	723.94	230.34	32.34
26,900	26,950	725.96	231.81	32.91
26,950	27,000	727.99	233.27	33.47

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
or	or	Married Filing	Household	Filing
equal to	equal to	Separately		Jointly *
<b>27,000</b>				
27,000	27,050	770.51	234.73	34.03
27,050	27,100	772.54	236.19	34.59
27,100	27,150	774.56	237.66	35.16
27,150	27,200	776.59	239.12	35.72
27,200	27,250	778.61	240.58	36.28
27,250	27,300	780.64	242.04	36.84
27,300	27,350	782.66	243.51	37.41
27,350	27,400	784.69	244.97	37.97
27,400	27,450	786.71	246.43	38.53
27,450	27,500	788.74	247.89	39.09
27,500	27,550	790.76	249.36	39.66
27,550	27,600	792.79	250.82	40.22
27,600	27,650	794.81	252.28	40.78
27,650	27,700	796.84	253.74	41.34
27,700	27,750	798.86	255.21	41.91
27,750	27,800	800.89	256.67	42.47
27,800	27,850	802.91	258.13	43.03
27,850	27,900	804.94	259.59	43.59
27,900	27,950	806.96	261.06	44.16
27,950	28,000	808.99	262.52	44.72
<b>28,000</b>				
28,000	28,050	851.51	263.98	45.28
28,050	28,100	853.54	265.44	45.84
28,100	28,150	855.56	266.91	46.41
28,150	28,200	857.59	268.37	46.97
28,200	28,250	859.61	269.83	47.53
28,250	28,300	861.64	271.29	48.09
28,300	28,350	863.66	272.76	48.66
28,350	28,400	865.69	274.22	49.22
28,400	28,450	867.71	275.68	49.78
28,450	28,500	869.74	277.14	50.34
28,500	28,550	871.76	278.61	50.91
28,550	28,600	873.79	280.07	51.47
28,600	28,650	875.81	281.53	52.03
28,650	28,700	877.84	282.99	52.59
28,700	28,750	879.86	284.46	53.16
28,750	28,800	881.89	285.92	53.72
28,800	28,850	883.91	287.38	54.28
28,850	28,900	885.94	288.84	54.84
28,900	28,950	887.96	290.31	55.41
28,950	29,000	889.99	291.77	55.97
<b>29,000</b>				
29,000	29,050	932.51	293.23	56.53
29,050	29,100	934.54	294.69	57.09
29,100	29,150	936.56	296.16	57.66
29,150	29,200	938.59	297.62	58.22
29,200	29,250	940.61	299.08	58.78
29,250	29,300	942.64	300.54	59.34
29,300	29,350	944.66	302.01	59.91
29,350	29,400	946.69	303.47	60.47
29,400	29,450	948.71	304.93	61.03
29,450	29,500	950.74	306.39	61.59
29,500	29,550	952.76	307.86	62.16
29,550	29,600	954.79	309.32	62.72
29,600	29,650	956.81	310.78	63.28
29,650	29,700	958.84	312.24	63.84
29,700	29,750	960.86	313.71	64.41
29,750	29,800	962.89	315.17	64.97
29,800	29,850	964.91	316.63	65.53
29,850	29,900	966.94	318.09	66.09
29,900	29,950	968.96	319.56	66.66
29,950	30,000	970.99	321.02	67.22

\* This column must also be used by a qualifying widow(er)

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1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -			If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married	more than	less than	Single or	Head of	Married
or	or	Married Filing	Household	Filing	or	or	Married Filing	Household	Filing
equal to	equal to	Separately		Jointly *	equal to	equal to	Separately		Jointly *
<b>30,000</b>					<b>33,000</b>				
30,000	30,050	1,013.51	322.48	176.23	33,000	33,050	1,256.51	410.23	263.98
30,050	30,100	1,015.54	323.94	177.69	33,050	33,100	1,258.54	411.69	265.44
30,100	30,150	1,017.56	325.41	179.16	33,100	33,150	1,260.56	413.16	266.91
30,150	30,200	1,019.59	326.87	180.62	33,150	33,200	1,262.59	414.62	268.37
30,200	30,250	1,021.61	328.33	182.08	33,200	33,250	1,264.61	416.08	269.83
30,250	30,300	1,023.64	329.79	183.54	33,250	33,300	1,266.64	417.54	271.29
30,300	30,350	1,025.66	331.26	185.01	33,300	33,350	1,268.66	419.01	272.76
30,350	30,400	1,027.69	332.72	186.47	33,350	33,400	1,270.69	420.47	274.22
30,400	30,450	1,029.71	334.18	187.93	33,400	33,450	1,272.71	421.93	275.68
30,450	30,500	1,031.74	335.64	189.39	33,450	33,500	1,274.74	423.39	277.14
30,500	30,550	1,033.76	337.11	190.86	33,500	33,550	1,276.76	424.86	278.61
30,550	30,600	1,035.79	338.57	192.32	33,550	33,600	1,278.79	426.32	280.07
30,600	30,650	1,037.81	340.03	193.78	33,600	33,650	1,280.81	427.78	281.53
30,650	30,700	1,039.84	341.49	195.24	33,650	33,700	1,282.84	429.24	282.99
30,700	30,750	1,041.86	342.96	196.71	33,700	33,750	1,284.86	430.71	284.46
30,750	30,800	1,043.89	344.42	198.17	33,750	33,800	1,286.89	432.17	285.92
30,800	30,850	1,045.91	345.88	199.63	33,800	33,850	1,288.91	433.63	287.38
30,850	30,900	1,047.94	347.34	201.09	33,850	33,900	1,290.94	435.09	288.84
30,900	30,950	1,049.96	348.81	202.56	33,900	33,950	1,292.96	436.56	290.31
30,950	31,000	1,051.99	350.27	204.02	33,950	34,000	1,294.99	438.02	291.77
<b>31,000</b>					<b>34,000</b>				
31,000	31,050	1,094.51	351.73	205.48	34,000	34,050	1,337.51	574.71	293.23
31,050	31,100	1,096.54	353.19	206.94	34,050	34,100	1,339.54	576.62	294.69
31,100	31,150	1,098.56	354.66	208.41	34,100	34,150	1,341.56	578.53	296.16
31,150	31,200	1,100.59	356.12	209.87	34,150	34,200	1,343.59	580.44	297.62
31,200	31,250	1,102.61	357.58	211.33	34,200	34,250	1,345.61	582.36	299.08
31,250	31,300	1,104.64	359.04	212.79	34,250	34,300	1,347.64	584.27	300.54
31,300	31,350	1,106.66	360.51	214.26	34,300	34,350	1,349.66	586.18	302.01
31,350	31,400	1,108.69	361.97	215.72	34,350	34,400	1,351.69	588.09	303.47
31,400	31,450	1,110.71	363.43	217.18	34,400	34,450	1,353.71	590.01	304.93
31,450	31,500	1,112.74	364.89	218.64	34,450	34,500	1,355.74	591.92	306.39
31,500	31,550	1,114.76	366.36	220.11	34,500	34,550	1,357.76	593.83	307.86
31,550	31,600	1,116.79	367.82	221.57	34,550	34,600	1,359.79	595.74	309.32
31,600	31,650	1,118.81	369.28	223.03	34,600	34,650	1,361.81	597.66	310.78
31,650	31,700	1,120.84	370.74	224.49	34,650	34,700	1,363.84	599.57	312.24
31,700	31,750	1,122.86	372.21	225.96	34,700	34,750	1,365.86	601.48	313.71
31,750	31,800	1,124.89	373.67	227.42	34,750	34,800	1,367.89	603.39	315.17
31,800	31,850	1,126.91	375.13	228.88	34,800	34,850	1,369.91	605.31	316.63
31,850	31,900	1,128.94	376.59	230.34	34,850	34,900	1,371.94	607.22	318.09
31,900	31,950	1,130.96	378.06	231.81	34,900	34,950	1,373.96	609.13	319.56
31,950	32,000	1,132.99	379.52	233.27	34,950	35,000	1,375.99	611.04	321.02
<b>32,000</b>					<b>35,000</b>				
32,000	32,050	1,175.51	380.98	234.73	35,000	35,050	1,418.51	612.96	322.48
32,050	32,100	1,177.54	382.44	236.19	35,050	35,100	1,420.54	614.87	323.94
32,100	32,150	1,179.56	383.91	237.66	35,100	35,150	1,422.56	616.78	325.41
32,150	32,200	1,181.59	385.37	239.12	35,150	35,200	1,424.59	618.69	326.87
32,200	32,250	1,183.61	386.83	240.58	35,200	35,250	1,426.61	620.61	328.33
32,250	32,300	1,185.64	388.29	242.04	35,250	35,300	1,428.64	622.52	329.79
32,300	32,350	1,187.66	389.76	243.51	35,300	35,350	1,430.66	624.43	331.26
32,350	32,400	1,189.69	391.22	244.97	35,350	35,400	1,432.69	626.34	332.72
32,400	32,450	1,191.71	392.68	246.43	35,400	35,450	1,434.71	628.26	334.18
32,450	32,500	1,193.74	394.14	247.89	35,450	35,500	1,436.74	630.17	335.64
32,500	32,550	1,195.76	395.61	249.36	35,500	35,550	1,438.76	632.08	337.11
32,550	32,600	1,197.79	397.07	250.82	35,550	35,600	1,440.79	633.99	338.57
32,600	32,650	1,199.81	398.53	252.28	35,600	35,650	1,442.81	635.91	340.03
32,650	32,700	1,201.84	399.99	253.74	35,650	35,700	1,444.84	637.82	341.49
32,700	32,750	1,203.86	401.46	255.21	35,700	35,750	1,446.86	639.73	342.96
32,750	32,800	1,205.89	402.92	256.67	35,750	35,800	1,448.89	641.64	344.42
32,800	32,850	1,207.91	404.38	258.13	35,800	35,850	1,450.91	643.56	345.88
32,850	32,900	1,209.94	405.84	259.59	35,850	35,900	1,452.94	645.47	347.34
32,900	32,950	1,211.96	407.31	261.06	35,900	35,950	1,454.96	647.38	348.81
32,950	33,000	1,213.99	408.77	262.52	35,950	36,000	1,456.99	649.29	350.27

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
<b>36,000</b>				
36,000	36,050	1,459.01	651.21	351.73
36,050	36,100	1,461.04	653.12	353.19
36,100	36,150	1,463.06	655.03	354.66
36,150	36,200	1,465.09	656.94	356.12
36,200	36,250	1,467.11	658.86	357.58
36,250	36,300	1,469.14	660.77	359.04
36,300	36,350	1,471.16	662.68	360.51
36,350	36,400	1,473.19	664.59	361.97
36,400	36,450	1,475.21	666.51	363.43
36,450	36,500	1,477.24	668.42	364.89
36,500	36,550	1,479.26	670.33	366.36
36,550	36,600	1,481.29	672.24	367.82
36,600	36,650	1,483.31	674.16	369.28
36,650	36,700	1,485.34	676.07	370.74
36,700	36,750	1,487.36	677.98	372.21
36,750	36,800	1,489.39	679.89	373.67
36,800	36,850	1,491.41	681.81	375.13
36,850	36,900	1,493.44	683.72	376.59
36,900	36,950	1,495.46	685.63	378.06
36,950	37,000	1,497.49	687.54	379.52
<b>37,000</b>				
37,000	37,050	1,499.51	689.46	380.98
37,050	37,100	1,501.54	691.37	382.44
37,100	37,150	1,503.56	693.28	383.91
37,150	37,200	1,505.59	695.19	385.37
37,200	37,250	1,507.61	697.11	386.83
37,250	37,300	1,509.64	699.02	388.29
37,300	37,350	1,511.66	700.93	389.76
37,350	37,400	1,513.69	702.84	391.22
37,400	37,450	1,515.71	704.76	392.68
37,450	37,500	1,517.74	706.67	394.14
37,500	37,550	1,519.76	708.58	395.61
37,550	37,600	1,521.79	710.49	397.07
37,600	37,650	1,523.81	712.41	398.53
37,650	37,700	1,525.84	714.32	399.99
37,700	37,750	1,527.86	716.23	401.46
37,750	37,800	1,529.89	718.14	402.92
37,800	37,850	1,531.91	720.06	404.38
37,850	37,900	1,533.94	721.97	405.84
37,900	37,950	1,535.96	723.88	407.31
37,950	38,000	1,537.99	725.79	408.77
<b>38,000</b>				
38,000	38,050	1,540.01	765.96	410.23
38,050	38,100	1,542.04	767.87	411.69
38,100	38,150	1,544.06	769.78	413.16
38,150	38,200	1,546.09	771.69	414.62
38,200	38,250	1,548.11	773.61	416.08
38,250	38,300	1,550.14	775.52	417.54
38,300	38,350	1,552.16	777.43	419.01
38,350	38,400	1,554.19	779.34	420.47
38,400	38,450	1,556.21	781.26	421.93
38,450	38,500	1,558.24	783.17	423.39
38,500	38,550	1,560.26	785.08	424.86
38,550	38,600	1,562.29	786.99	426.32
38,600	38,650	1,564.31	788.91	427.78
38,650	38,700	1,566.34	790.82	429.24
38,700	38,750	1,568.36	792.73	430.71
38,750	38,800	1,570.39	794.64	432.17
38,800	38,850	1,572.41	796.56	433.63
38,850	38,900	1,574.44	798.47	435.09
38,900	38,950	1,576.46	800.38	436.56
38,950	39,000	1,578.49	802.29	438.02

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
<b>39,000</b>				
39,000	39,050	1,580.51	842.46	439.48
39,050	39,100	1,582.54	844.37	440.94
39,100	39,150	1,584.56	846.28	442.41
39,150	39,200	1,586.59	848.19	443.87
39,200	39,250	1,588.61	850.11	445.33
39,250	39,300	1,590.64	852.02	446.79
39,300	39,350	1,592.66	853.93	448.26
39,350	39,400	1,594.69	855.84	449.72
39,400	39,450	1,596.71	857.76	451.18
39,450	39,500	1,598.74	859.67	452.64
39,500	39,550	1,600.76	861.58	454.11
39,550	39,600	1,602.79	863.49	455.57
39,600	39,650	1,604.81	865.41	457.03
39,650	39,700	1,606.84	867.32	458.49
39,700	39,750	1,608.86	869.23	459.96
39,750	39,800	1,610.89	871.14	461.42
39,800	39,850	1,612.91	873.06	462.88
39,850	39,900	1,614.94	874.97	464.34
39,900	39,950	1,616.96	876.88	465.81
39,950	40,000	1,618.99	878.79	467.27
<b>40,000</b>				
40,000	40,050	1,621.01	918.96	612.96
40,050	40,100	1,623.04	920.87	614.87
40,100	40,150	1,625.06	922.78	616.78
40,150	40,200	1,627.09	924.69	618.69
40,200	40,250	1,629.11	926.61	620.61
40,250	40,300	1,631.14	928.52	622.52
40,300	40,350	1,633.16	930.43	624.43
40,350	40,400	1,635.19	932.34	626.34
40,400	40,450	1,637.21	934.26	628.26
40,450	40,500	1,639.24	936.17	630.17
40,500	40,550	1,641.26	938.08	632.08
40,550	40,600	1,643.29	939.99	633.99
40,600	40,650	1,645.31	941.91	635.91
40,650	40,700	1,647.34	943.82	637.82
40,700	40,750	1,649.36	945.73	639.73
40,750	40,800	1,651.39	947.64	641.64
40,800	40,850	1,653.41	949.56	643.56
40,850	40,900	1,655.44	951.47	645.47
40,900	40,950	1,657.46	953.38	647.38
40,950	41,000	1,659.49	955.29	649.29
<b>41,000</b>				
41,000	41,050	1,661.51	995.46	651.21
41,050	41,100	1,663.54	997.37	653.12
41,100	41,150	1,665.56	999.28	655.03
41,150	41,200	1,667.59	1,001.19	656.94
41,200	41,250	1,669.61	1,003.11	658.86
41,250	41,300	1,671.64	1,005.02	660.77
41,300	41,350	1,673.66	1,006.93	662.68
41,350	41,400	1,675.69	1,008.84	664.59
41,400	41,450	1,677.71	1,010.76	666.51
41,450	41,500	1,679.74	1,012.67	668.42
41,500	41,550	1,681.76	1,014.58	670.33
41,550	41,600	1,683.79	1,016.49	672.24
41,600	41,650	1,685.81	1,018.41	674.16
41,650	41,700	1,687.84	1,020.32	676.07
41,700	41,750	1,689.86	1,022.23	677.98
41,750	41,800	1,691.89	1,024.14	679.89
41,800	41,850	1,693.91	1,026.06	681.81
41,850	41,900	1,695.94	1,027.97	683.72
41,900	41,950	1,697.96	1,029.88	685.63
41,950	42,000	1,699.99	1,031.79	687.54

\* This column must also be used by a qualifying widow(er)

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>42,000</b>				
42,000	42,050	1,702.01	1,071.96	689.46
42,050	42,100	1,704.04	1,073.87	691.37
42,100	42,150	1,706.06	1,075.78	693.28
42,150	42,200	1,708.09	1,077.69	695.19
42,200	42,250	1,710.11	1,079.61	697.11
42,250	42,300	1,712.14	1,081.52	699.02
42,300	42,350	1,714.16	1,083.43	700.93
42,350	42,400	1,716.19	1,085.34	702.84
42,400	42,450	1,718.21	1,087.26	704.76
42,450	42,500	1,720.24	1,089.17	706.67
42,500	42,550	1,722.26	1,091.08	708.58
42,550	42,600	1,724.29	1,092.99	710.49
42,600	42,650	1,726.31	1,094.91	712.41
42,650	42,700	1,728.34	1,096.82	714.32
42,700	42,750	1,730.36	1,098.73	716.23
42,750	42,800	1,732.39	1,100.64	718.14
42,800	42,850	1,734.41	1,102.56	720.06
42,850	42,900	1,736.44	1,104.47	721.97
42,900	42,950	1,738.46	1,106.38	723.88
42,950	43,000	1,740.49	1,108.29	725.79
<b>43,000</b>				
43,000	43,050	1,742.51	1,148.46	727.71
43,050	43,100	1,744.54	1,150.37	729.62
43,100	43,150	1,746.56	1,152.28	731.53
43,150	43,200	1,748.59	1,154.19	733.44
43,200	43,250	1,750.61	1,156.11	735.36
43,250	43,300	1,752.64	1,158.02	737.27
43,300	43,350	1,754.66	1,159.93	739.18
43,350	43,400	1,756.69	1,161.84	741.09
43,400	43,450	1,758.71	1,163.76	743.01
43,450	43,500	1,760.74	1,165.67	744.92
43,500	43,550	1,762.76	1,167.58	746.83
43,550	43,600	1,764.79	1,169.49	748.74
43,600	43,650	1,766.81	1,171.41	750.66
43,650	43,700	1,768.84	1,173.32	752.57
43,700	43,750	1,770.86	1,175.23	754.48
43,750	43,800	1,772.89	1,177.14	756.39
43,800	43,850	1,774.91	1,179.06	758.31
43,850	43,900	1,776.94	1,180.97	760.22
43,900	43,950	1,778.96	1,182.88	762.13
43,950	44,000	1,780.99	1,184.79	764.04
<b>44,000</b>				
44,000	44,050	1,783.01	1,297.01	765.96
44,050	44,100	1,785.04	1,299.04	767.87
44,100	44,150	1,787.06	1,301.06	769.78
44,150	44,200	1,789.09	1,303.09	771.69
44,200	44,250	1,791.11	1,305.11	773.61
44,250	44,300	1,793.14	1,307.14	775.52
44,300	44,350	1,795.16	1,309.16	777.43
44,350	44,400	1,797.19	1,311.19	779.34
44,400	44,450	1,799.21	1,313.21	781.26
44,450	44,500	1,801.24	1,315.24	783.17
44,500	44,550	1,803.26	1,317.26	785.08
44,550	44,600	1,805.29	1,319.29	786.99
44,600	44,650	1,807.31	1,321.31	788.91
44,650	44,700	1,809.34	1,323.34	790.82
44,700	44,750	1,811.36	1,325.36	792.73
44,750	44,800	1,813.39	1,327.39	794.64
44,800	44,850	1,815.41	1,329.41	796.56
44,850	44,900	1,817.44	1,331.44	798.47
44,900	44,950	1,819.46	1,333.46	800.38
44,950	45,000	1,821.49	1,335.49	802.29

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>45,000</b>				
45,000	45,050	1,823.51	1,378.01	804.21
45,050	45,100	1,825.54	1,380.04	806.12
45,100	45,150	1,827.56	1,382.06	808.03
45,150	45,200	1,829.59	1,384.09	809.94
45,200	45,250	1,831.61	1,386.11	811.86
45,250	45,300	1,833.64	1,388.14	813.77
45,300	45,350	1,835.66	1,390.16	815.68
45,350	45,400	1,837.69	1,392.19	817.59
45,400	45,450	1,839.71	1,394.21	819.51
45,450	45,500	1,841.74	1,396.24	821.42
45,500	45,550	1,843.76	1,398.26	823.33
45,550	45,600	1,845.79	1,400.29	825.24
45,600	45,650	1,847.81	1,402.31	827.16
45,650	45,700	1,849.84	1,404.34	829.07
45,700	45,750	1,851.86	1,406.36	830.98
45,750	45,800	1,853.89	1,408.39	832.89
45,800	45,850	1,855.91	1,410.41	834.81
45,850	45,900	1,857.94	1,412.44	836.72
45,900	45,950	1,859.96	1,414.46	838.63
45,950	46,000	1,861.99	1,416.49	840.54
<b>46,000</b>				
46,000	46,050	1,864.01	1,459.01	842.46
46,050	46,100	1,866.04	1,461.04	844.37
46,100	46,150	1,868.06	1,463.06	846.28
46,150	46,200	1,870.09	1,465.09	848.19
46,200	46,250	1,872.11	1,467.11	850.11
46,250	46,300	1,874.14	1,469.14	852.02
46,300	46,350	1,876.16	1,471.16	853.93
46,350	46,400	1,878.19	1,473.19	855.84
46,400	46,450	1,880.21	1,475.21	857.76
46,450	46,500	1,882.24	1,477.24	859.67
46,500	46,550	1,884.26	1,479.26	861.58
46,550	46,600	1,886.29	1,481.29	863.49
46,600	46,650	1,888.31	1,483.31	865.41
46,650	46,700	1,890.34	1,485.34	867.32
46,700	46,750	1,892.36	1,487.36	869.23
46,750	46,800	1,894.39	1,489.39	871.14
46,800	46,850	1,896.41	1,491.41	873.06
46,850	46,900	1,898.44	1,493.44	874.97
46,900	46,950	1,900.46	1,495.46	876.88
46,950	47,000	1,902.49	1,497.49	878.79
<b>47,000</b>				
47,000	47,050	1,904.51	1,540.01	880.71
47,050	47,100	1,906.54	1,542.04	882.62
47,100	47,150	1,908.56	1,544.06	884.53
47,150	47,200	1,910.59	1,546.09	886.44
47,200	47,250	1,912.61	1,548.11	888.36
47,250	47,300	1,914.64	1,550.14	890.27
47,300	47,350	1,916.66	1,552.16	892.18
47,350	47,400	1,918.69	1,554.19	894.09
47,400	47,450	1,920.71	1,556.21	896.01
47,450	47,500	1,922.74	1,558.24	897.92
47,500	47,550	1,924.76	1,560.26	899.83
47,550	47,600	1,926.79	1,562.29	901.74
47,600	47,650	1,928.81	1,564.31	903.66
47,650	47,700	1,930.84	1,566.34	905.57
47,700	47,750	1,932.86	1,568.36	907.48
47,750	47,800	1,934.89	1,570.39	909.39
47,800	47,850	1,936.91	1,572.41	911.31
47,850	47,900	1,938.94	1,574.44	913.22
47,900	47,950	1,940.96	1,576.46	915.13
47,950	48,000	1,942.99	1,578.49	917.04

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>48,000</b>				
48,000	48,050	2,161.13	1,621.01	957.21
48,050	48,100	2,163.38	1,623.04	959.12
48,100	48,150	2,165.63	1,625.06	961.03
48,150	48,200	2,167.88	1,627.09	962.94
48,200	48,250	2,170.13	1,629.11	964.86
48,250	48,300	2,172.38	1,631.14	966.77
48,300	48,350	2,174.63	1,633.16	968.68
48,350	48,400	2,176.88	1,635.19	970.59
48,400	48,450	2,179.13	1,637.21	972.51
48,450	48,500	2,181.38	1,639.24	974.42
48,500	48,550	2,183.63	1,641.26	976.33
48,550	48,600	2,185.88	1,643.29	978.24
48,600	48,650	2,188.13	1,645.31	980.16
48,650	48,700	2,190.38	1,647.34	982.07
48,700	48,750	2,192.63	1,649.36	983.98
48,750	48,800	2,194.88	1,651.39	985.89
48,800	48,850	2,197.13	1,653.41	987.81
48,850	48,900	2,199.38	1,655.44	989.72
48,900	48,950	2,201.63	1,657.46	991.63
48,950	49,000	2,203.88	1,659.49	993.54
<b>49,000</b>				
49,000	49,050	2,206.13	1,702.01	1,033.71
49,050	49,100	2,208.38	1,704.04	1,035.62
49,100	49,150	2,210.63	1,706.06	1,037.53
49,150	49,200	2,212.88	1,708.09	1,039.44
49,200	49,250	2,215.13	1,710.11	1,041.36
49,250	49,300	2,217.38	1,712.14	1,043.27
49,300	49,350	2,219.63	1,714.16	1,045.18
49,350	49,400	2,221.88	1,716.19	1,047.09
49,400	49,450	2,224.13	1,718.21	1,049.01
49,450	49,500	2,226.38	1,720.24	1,050.92
49,500	49,550	2,228.63	1,722.26	1,052.83
49,550	49,600	2,230.88	1,724.29	1,054.74
49,600	49,650	2,233.13	1,726.31	1,056.66
49,650	49,700	2,235.38	1,728.34	1,058.57
49,700	49,750	2,237.63	1,730.36	1,060.48
49,750	49,800	2,239.88	1,732.39	1,062.39
49,800	49,850	2,242.13	1,734.41	1,064.31
49,850	49,900	2,244.38	1,736.44	1,066.22
49,900	49,950	2,246.63	1,738.46	1,068.13
49,950	50,000	2,248.88	1,740.49	1,070.04
<b>50,000</b>				
50,000	50,050	2,251.13	1,783.01	1,175.51
50,050	50,100	2,253.38	1,785.04	1,177.54
50,100	50,150	2,255.63	1,787.06	1,179.56
50,150	50,200	2,257.88	1,789.09	1,181.59
50,200	50,250	2,260.13	1,791.11	1,183.61
50,250	50,300	2,262.38	1,793.14	1,185.64
50,300	50,350	2,264.63	1,795.16	1,187.66
50,350	50,400	2,266.88	1,797.19	1,189.69
50,400	50,450	2,269.13	1,799.21	1,191.71
50,450	50,500	2,271.38	1,801.24	1,193.74
50,500	50,550	2,273.63	1,803.26	1,195.76
50,550	50,600	2,275.88	1,805.29	1,197.79
50,600	50,650	2,278.13	1,807.31	1,199.81
50,650	50,700	2,280.38	1,809.34	1,201.84
50,700	50,750	2,282.63	1,811.36	1,203.86
50,750	50,800	2,284.88	1,813.39	1,205.89
50,800	50,850	2,287.13	1,815.41	1,207.91
50,850	50,900	2,289.38	1,817.44	1,209.94
50,900	50,950	2,291.63	1,819.46	1,211.96
50,950	51,000	2,293.88	1,821.49	1,213.99

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>51,000</b>				
51,000	51,050	2,296.13	1,864.01	1,256.51
51,050	51,100	2,298.38	1,866.04	1,258.54
51,100	51,150	2,300.63	1,868.06	1,260.56
51,150	51,200	2,302.88	1,870.09	1,262.59
51,200	51,250	2,305.13	1,872.11	1,264.61
51,250	51,300	2,307.38	1,874.14	1,266.64
51,300	51,350	2,309.63	1,876.16	1,268.66
51,350	51,400	2,311.88	1,878.19	1,270.69
51,400	51,450	2,314.13	1,880.21	1,272.71
51,450	51,500	2,316.38	1,882.24	1,274.74
51,500	51,550	2,318.63	1,884.26	1,276.76
51,550	51,600	2,320.88	1,886.29	1,278.79
51,600	51,650	2,323.13	1,888.31	1,280.81
51,650	51,700	2,325.38	1,890.34	1,282.84
51,700	51,750	2,327.63	1,892.36	1,284.86
51,750	51,800	2,329.88	1,894.39	1,286.89
51,800	51,850	2,332.13	1,896.41	1,288.91
51,850	51,900	2,334.38	1,898.44	1,290.94
51,900	51,950	2,336.63	1,900.46	1,292.96
51,950	52,000	2,338.88	1,902.49	1,294.99
<b>52,000</b>				
52,000	52,050	2,341.13	1,945.01	1,337.51
52,050	52,100	2,343.38	1,947.04	1,339.54
52,100	52,150	2,345.63	1,949.06	1,341.56
52,150	52,200	2,347.88	1,951.09	1,343.59
52,200	52,250	2,350.13	1,953.11	1,345.61
52,250	52,300	2,352.38	1,955.14	1,347.64
52,300	52,350	2,354.63	1,957.16	1,349.66
52,350	52,400	2,356.88	1,959.19	1,351.69
52,400	52,450	2,359.13	1,961.21	1,353.71
52,450	52,500	2,361.38	1,963.24	1,355.74
52,500	52,550	2,363.63	1,965.26	1,357.76
52,550	52,600	2,365.88	1,967.29	1,359.79
52,600	52,650	2,368.13	1,969.31	1,361.81
52,650	52,700	2,370.38	1,971.34	1,363.84
52,700	52,750	2,372.63	1,973.36	1,365.86
52,750	52,800	2,374.88	1,975.39	1,367.89
52,800	52,850	2,377.13	1,977.41	1,369.91
52,850	52,900	2,379.38	1,979.44	1,371.94
52,900	52,950	2,381.63	1,981.46	1,373.96
52,950	53,000	2,383.88	1,983.49	1,375.99
<b>53,000</b>				
53,000	53,050	2,386.13	2,026.01	1,418.51
53,050	53,100	2,388.38	2,028.04	1,420.54
53,100	53,150	2,390.63	2,030.06	1,422.56
53,150	53,200	2,392.88	2,032.09	1,424.59
53,200	53,250	2,395.13	2,034.11	1,426.61
53,250	53,300	2,397.38	2,036.14	1,428.64
53,300	53,350	2,399.63	2,038.16	1,430.66
53,350	53,400	2,401.88	2,040.19	1,432.69
53,400	53,450	2,404.13	2,042.21	1,434.71
53,450	53,500	2,406.38	2,044.24	1,436.74
53,500	53,550	2,408.63	2,046.26	1,438.76
53,550	53,600	2,410.88	2,048.29	1,440.79
53,600	53,650	2,413.13	2,050.31	1,442.81
53,650	53,700	2,415.38	2,052.34	1,444.84
53,700	53,750	2,417.63	2,054.36	1,446.86
53,750	53,800	2,419.88	2,056.39	1,448.89
53,800	53,850	2,422.13	2,058.41	1,450.91
53,850	53,900	2,424.38	2,060.44	1,452.94
53,900	53,950	2,426.63	2,062.46	1,454.96
53,950	54,000	2,428.88	2,064.49	1,456.99

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>54,000</b>				
54,000	54,050	2,431.13	2,107.01	1,499.51
54,050	54,100	2,433.38	2,109.04	1,501.54
54,100	54,150	2,435.63	2,111.06	1,503.56
54,150	54,200	2,437.88	2,113.09	1,505.59
54,200	54,250	2,440.13	2,115.11	1,507.61
54,250	54,300	2,442.38	2,117.14	1,509.64
54,300	54,350	2,444.63	2,119.16	1,511.66
54,350	54,400	2,446.88	2,121.19	1,513.69
54,400	54,450	2,449.13	2,123.21	1,515.71
54,450	54,500	2,451.38	2,125.24	1,517.74
54,500	54,550	2,453.63	2,127.26	1,519.76
54,550	54,600	2,455.88	2,129.29	1,521.79
54,600	54,650	2,458.13	2,131.31	1,523.81
54,650	54,700	2,460.38	2,133.34	1,525.84
54,700	54,750	2,462.63	2,135.36	1,527.86
54,750	54,800	2,464.88	2,137.39	1,529.89
54,800	54,850	2,467.13	2,139.41	1,531.91
54,850	54,900	2,469.38	2,141.44	1,533.94
54,900	54,950	2,471.63	2,143.46	1,535.96
54,950	55,000	2,473.88	2,145.49	1,537.99
<b>55,000</b>				
55,000	55,050	2,476.13	2,188.01	1,580.51
55,050	55,100	2,478.38	2,190.04	1,582.54
55,100	55,150	2,480.63	2,192.06	1,584.56
55,150	55,200	2,482.88	2,194.09	1,586.59
55,200	55,250	2,485.13	2,196.11	1,588.61
55,250	55,300	2,487.38	2,198.14	1,590.64
55,300	55,350	2,489.63	2,200.16	1,592.66
55,350	55,400	2,491.88	2,202.19	1,594.69
55,400	55,450	2,494.13	2,204.21	1,596.71
55,450	55,500	2,496.38	2,206.24	1,598.74
55,500	55,550	2,498.63	2,208.26	1,600.76
55,550	55,600	2,500.88	2,210.29	1,602.79
55,600	55,650	2,503.13	2,212.31	1,604.81
55,650	55,700	2,505.38	2,214.34	1,606.84
55,700	55,750	2,507.63	2,216.36	1,608.86
55,750	55,800	2,509.88	2,218.39	1,610.89
55,800	55,850	2,512.13	2,220.41	1,612.91
55,850	55,900	2,514.38	2,222.44	1,614.94
55,900	55,950	2,516.63	2,224.46	1,616.96
55,950	56,000	2,518.88	2,226.49	1,618.99
<b>56,000</b>				
56,000	56,050	2,521.13	2,269.01	1,661.51
56,050	56,100	2,523.38	2,271.04	1,663.54
56,100	56,150	2,525.63	2,273.06	1,665.56
56,150	56,200	2,527.88	2,275.09	1,667.59
56,200	56,250	2,530.13	2,277.11	1,669.61
56,250	56,300	2,532.38	2,279.14	1,671.64
56,300	56,350	2,534.63	2,281.16	1,673.66
56,350	56,400	2,536.88	2,283.19	1,675.69
56,400	56,450	2,539.13	2,285.21	1,677.71
56,450	56,500	2,541.38	2,287.24	1,679.74
56,500	56,550	2,543.63	2,289.26	1,681.76
56,550	56,600	2,545.88	2,291.29	1,683.79
56,600	56,650	2,548.13	2,293.31	1,685.81
56,650	56,700	2,550.38	2,295.34	1,687.84
56,700	56,750	2,552.63	2,297.36	1,689.86
56,750	56,800	2,554.88	2,299.39	1,691.89
56,800	56,850	2,557.13	2,301.41	1,693.91
56,850	56,900	2,559.38	2,303.44	1,695.94
56,900	56,950	2,561.63	2,305.46	1,697.96
56,950	57,000	2,563.88	2,307.49	1,699.99

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>57,000</b>				
57,000	57,050	2,566.13	2,309.51	1,742.51
57,050	57,100	2,568.38	2,311.54	1,744.54
57,100	57,150	2,570.63	2,313.56	1,746.56
57,150	57,200	2,572.88	2,315.59	1,748.59
57,200	57,250	2,575.13	2,317.61	1,750.61
57,250	57,300	2,577.38	2,319.64	1,752.64
57,300	57,350	2,579.63	2,321.66	1,754.66
57,350	57,400	2,581.88	2,323.69	1,756.69
57,400	57,450	2,584.13	2,325.71	1,758.71
57,450	57,500	2,586.38	2,327.74	1,760.74
57,500	57,550	2,588.63	2,329.76	1,762.76
57,550	57,600	2,590.88	2,331.79	1,764.79
57,600	57,650	2,593.13	2,333.81	1,766.81
57,650	57,700	2,595.38	2,335.84	1,768.84
57,700	57,750	2,597.63	2,337.86	1,770.86
57,750	57,800	2,599.88	2,339.89	1,772.89
57,800	57,850	2,602.13	2,341.91	1,774.91
57,850	57,900	2,604.38	2,343.94	1,776.94
57,900	57,950	2,606.63	2,345.96	1,778.96
57,950	58,000	2,608.88	2,347.99	1,780.99
<b>58,000</b>				
58,000	58,050	2,611.13	2,350.01	1,823.51
58,050	58,100	2,613.38	2,352.04	1,825.54
58,100	58,150	2,615.63	2,354.06	1,827.56
58,150	58,200	2,617.88	2,356.09	1,829.59
58,200	58,250	2,620.13	2,358.11	1,831.61
58,250	58,300	2,622.38	2,360.14	1,833.64
58,300	58,350	2,624.63	2,362.16	1,835.66
58,350	58,400	2,626.88	2,364.19	1,837.69
58,400	58,450	2,629.13	2,366.21	1,839.71
58,450	58,500	2,631.38	2,368.24	1,841.74
58,500	58,550	2,633.63	2,370.26	1,843.76
58,550	58,600	2,635.88	2,372.29	1,845.79
58,600	58,650	2,638.13	2,374.31	1,847.81
58,650	58,700	2,640.38	2,376.34	1,849.84
58,700	58,750	2,642.63	2,378.36	1,851.86
58,750	58,800	2,644.88	2,380.39	1,853.89
58,800	58,850	2,647.13	2,382.41	1,855.91
58,850	58,900	2,649.38	2,384.44	1,857.94
58,900	58,950	2,651.63	2,386.46	1,859.96
58,950	59,000	2,653.88	2,388.49	1,861.99
<b>59,000</b>				
59,000	59,050	2,656.13	2,390.51	1,904.51
59,050	59,100	2,658.38	2,392.54	1,906.54
59,100	59,150	2,660.63	2,394.56	1,908.56
59,150	59,200	2,662.88	2,396.59	1,910.59
59,200	59,250	2,665.13	2,398.61	1,912.61
59,250	59,300	2,667.38	2,400.64	1,914.64
59,300	59,350	2,669.63	2,402.66	1,916.66
59,350	59,400	2,671.88	2,404.69	1,918.69
59,400	59,450	2,674.13	2,406.71	1,920.71
59,450	59,500	2,676.38	2,408.74	1,922.74
59,500	59,550	2,678.63	2,410.76	1,924.76
59,550	59,600	2,680.88	2,412.79	1,926.79
59,600	59,650	2,683.13	2,414.81	1,928.81
59,650	59,700	2,685.38	2,416.84	1,930.84
59,700	59,750	2,687.63	2,418.86	1,932.86
59,750	59,800	2,689.88	2,420.89	1,934.89
59,800	59,850	2,692.13	2,422.91	1,936.91
59,850	59,900	2,694.38	2,424.94	1,938.94
59,900	59,950	2,696.63	2,426.96	1,940.96
59,950	60,000	2,698.88	2,428.99	1,942.99

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
<b>60,000</b>				
60,000	60,050	2,701.13	2,431.01	1,985.51
60,050	60,100	2,703.38	2,433.04	1,987.54
60,100	60,150	2,705.63	2,435.06	1,989.56
60,150	60,200	2,707.88	2,437.09	1,991.59
60,200	60,250	2,710.13	2,439.11	1,993.61
60,250	60,300	2,712.38	2,441.14	1,995.64
60,300	60,350	2,714.63	2,443.16	1,997.66
60,350	60,400	2,716.88	2,445.19	1,999.69
60,400	60,450	2,719.13	2,447.21	2,001.71
60,450	60,500	2,721.38	2,449.24	2,003.74
60,500	60,550	2,723.63	2,451.26	2,005.76
60,550	60,600	2,725.88	2,453.29	2,007.79
60,600	60,650	2,728.13	2,455.31	2,009.81
60,650	60,700	2,730.38	2,457.34	2,011.84
60,700	60,750	2,732.63	2,459.36	2,013.86
60,750	60,800	2,734.88	2,461.39	2,015.89
60,800	60,850	2,737.13	2,463.41	2,017.91
60,850	60,900	2,739.38	2,465.44	2,019.94
60,900	60,950	2,741.63	2,467.46	2,021.96
60,950	61,000	2,743.88	2,469.49	2,023.99
<b>61,000</b>				
61,000	61,050	2,746.13	2,471.51	2,066.51
61,050	61,100	2,748.38	2,473.54	2,068.54
61,100	61,150	2,750.63	2,475.56	2,070.56
61,150	61,200	2,752.88	2,477.59	2,072.59
61,200	61,250	2,755.13	2,479.61	2,074.61
61,250	61,300	2,757.38	2,481.64	2,076.64
61,300	61,350	2,759.63	2,483.66	2,078.66
61,350	61,400	2,761.88	2,485.69	2,080.69
61,400	61,450	2,764.13	2,487.71	2,082.71
61,450	61,500	2,766.38	2,489.74	2,084.74
61,500	61,550	2,768.63	2,491.76	2,086.76
61,550	61,600	2,770.88	2,493.79	2,088.79
61,600	61,650	2,773.13	2,495.81	2,090.81
61,650	61,700	2,775.38	2,497.84	2,092.84
61,700	61,750	2,777.63	2,499.86	2,094.86
61,750	61,800	2,779.88	2,501.89	2,096.89
61,800	61,850	2,782.13	2,503.91	2,098.91
61,850	61,900	2,784.38	2,505.94	2,100.94
61,900	61,950	2,786.63	2,507.96	2,102.96
61,950	62,000	2,788.88	2,509.99	2,104.99
<b>62,000</b>				
62,000	62,050	2,791.13	2,512.01	2,147.51
62,050	62,100	2,793.38	2,514.04	2,149.54
62,100	62,150	2,795.63	2,516.06	2,151.56
62,150	62,200	2,797.88	2,518.09	2,153.59
62,200	62,250	2,800.13	2,520.11	2,155.61
62,250	62,300	2,802.38	2,522.14	2,157.64
62,300	62,350	2,804.63	2,524.16	2,159.66
62,350	62,400	2,806.88	2,526.19	2,161.69
62,400	62,450	2,809.13	2,528.21	2,163.71
62,450	62,500	2,811.38	2,530.24	2,165.74
62,500	62,550	2,813.63	2,532.26	2,167.76
62,550	62,600	2,815.88	2,534.29	2,169.79
62,600	62,650	2,818.13	2,536.31	2,171.81
62,650	62,700	2,820.38	2,538.34	2,173.84
62,700	62,750	2,822.63	2,540.36	2,175.86
62,750	62,800	2,824.88	2,542.39	2,177.89
62,800	62,850	2,827.13	2,544.41	2,179.91
62,850	62,900	2,829.38	2,546.44	2,181.94
62,900	62,950	2,831.63	2,548.46	2,183.96
62,950	63,000	2,833.88	2,550.49	2,185.99

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
<b>63,000</b>				
63,000	63,050	2,836.13	2,552.51	2,228.51
63,050	63,100	2,838.38	2,554.54	2,230.54
63,100	63,150	2,840.63	2,556.56	2,232.56
63,150	63,200	2,842.88	2,558.59	2,234.59
63,200	63,250	2,845.13	2,560.61	2,236.61
63,250	63,300	2,847.38	2,562.64	2,238.64
63,300	63,350	2,849.63	2,564.66	2,240.66
63,350	63,400	2,851.88	2,566.69	2,242.69
63,400	63,450	2,854.13	2,568.71	2,244.71
63,450	63,500	2,856.38	2,570.74	2,246.74
63,500	63,550	2,858.63	2,572.76	2,248.76
63,550	63,600	2,860.88	2,574.79	2,250.79
63,600	63,650	2,863.13	2,576.81	2,252.81
63,650	63,700	2,865.38	2,578.84	2,254.84
63,700	63,750	2,867.63	2,580.86	2,256.86
63,750	63,800	2,869.88	2,582.89	2,258.89
63,800	63,850	2,872.13	2,584.91	2,260.91
63,850	63,900	2,874.38	2,586.94	2,262.94
63,900	63,950	2,876.63	2,588.96	2,264.96
63,950	64,000	2,878.88	2,590.99	2,266.99
<b>64,000</b>				
64,000	64,050	2,881.13	2,593.01	2,309.51
64,050	64,100	2,883.38	2,595.04	2,311.54
64,100	64,150	2,885.63	2,597.06	2,313.56
64,150	64,200	2,887.88	2,599.09	2,315.59
64,200	64,250	2,890.13	2,601.11	2,317.61
64,250	64,300	2,892.38	2,603.14	2,319.64
64,300	64,350	2,894.63	2,605.16	2,321.66
64,350	64,400	2,896.88	2,607.19	2,323.69
64,400	64,450	2,899.13	2,609.21	2,325.71
64,450	64,500	2,901.38	2,611.24	2,327.74
64,500	64,550	2,903.63	2,613.26	2,329.76
64,550	64,600	2,905.88	2,615.29	2,331.79
64,600	64,650	2,908.13	2,617.31	2,333.81
64,650	64,700	2,910.38	2,619.34	2,335.84
64,700	64,750	2,912.63	2,621.36	2,337.86
64,750	64,800	2,914.88	2,623.39	2,339.89
64,800	64,850	2,917.13	2,625.41	2,341.91
64,850	64,900	2,919.38	2,627.44	2,343.94
64,900	64,950	2,921.63	2,629.46	2,345.96
64,950	65,000	2,923.88	2,631.49	2,347.99
<b>65,000</b>				
65,000	65,050	2,926.13	2,633.51	2,390.51
65,050	65,100	2,928.38	2,635.54	2,392.54
65,100	65,150	2,930.63	2,637.56	2,394.56
65,150	65,200	2,932.88	2,639.59	2,396.59
65,200	65,250	2,935.13	2,641.61	2,398.61
65,250	65,300	2,937.38	2,643.64	2,400.64
65,300	65,350	2,939.63	2,645.66	2,402.66
65,350	65,400	2,941.88	2,647.69	2,404.69
65,400	65,450	2,944.13	2,649.71	2,406.71
65,450	65,500	2,946.38	2,651.74	2,408.74
65,500	65,550	2,948.63	2,653.76	2,410.76
65,550	65,600	2,950.88	2,655.79	2,412.79
65,600	65,650	2,953.13	2,657.81	2,414.81
65,650	65,700	2,955.38	2,659.84	2,416.84
65,700	65,750	2,957.63	2,661.86	2,418.86
65,750	65,800	2,959.88	2,663.89	2,420.89
65,800	65,850	2,962.13	2,665.91	2,422.91
65,850	65,900	2,964.38	2,667.94	2,424.94
65,900	65,950	2,966.63	2,669.96	2,426.96
65,950	66,000	2,968.88	2,671.99	2,428.99

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
<b>66,000</b>				
66,000	66,050	2,971.13	2,674.01	2,471.51
66,050	66,100	2,973.38	2,676.04	2,473.54
66,100	66,150	2,975.63	2,678.06	2,475.56
66,150	66,200	2,977.88	2,680.09	2,477.59
66,200	66,250	2,980.13	2,682.11	2,479.61
66,250	66,300	2,982.38	2,684.14	2,481.64
66,300	66,350	2,984.63	2,686.16	2,483.66
66,350	66,400	2,986.88	2,688.19	2,485.69
66,400	66,450	2,989.13	2,690.21	2,487.71
66,450	66,500	2,991.38	2,692.24	2,489.74
66,500	66,550	2,993.63	2,694.26	2,491.76
66,550	66,600	2,995.88	2,696.29	2,493.79
66,600	66,650	2,998.13	2,698.31	2,495.81
66,650	66,700	3,000.38	2,700.34	2,497.84
66,700	66,750	3,002.63	2,702.36	2,499.86
66,750	66,800	3,004.88	2,704.39	2,501.89
66,800	66,850	3,007.13	2,706.41	2,503.91
66,850	66,900	3,009.38	2,708.44	2,505.94
66,900	66,950	3,011.63	2,710.46	2,507.96
66,950	67,000	3,013.88	2,712.49	2,509.99
<b>67,000</b>				
67,000	67,050	3,016.13	2,714.51	2,552.51
67,050	67,100	3,018.38	2,716.54	2,554.54
67,100	67,150	3,020.63	2,718.56	2,556.56
67,150	67,200	3,022.88	2,720.59	2,558.59
67,200	67,250	3,025.13	2,722.61	2,560.61
67,250	67,300	3,027.38	2,724.64	2,562.64
67,300	67,350	3,029.63	2,726.66	2,564.66
67,350	67,400	3,031.88	2,728.69	2,566.69
67,400	67,450	3,034.13	2,730.71	2,568.71
67,450	67,500	3,036.38	2,732.74	2,570.74
67,500	67,550	3,038.63	2,734.76	2,572.76
67,550	67,600	3,040.88	2,736.79	2,574.79
67,600	67,650	3,043.13	2,738.81	2,576.81
67,650	67,700	3,045.38	2,740.84	2,578.84
67,700	67,750	3,047.63	2,742.86	2,580.86
67,750	67,800	3,049.88	2,744.89	2,582.89
67,800	67,850	3,052.13	2,746.91	2,584.91
67,850	67,900	3,054.38	2,748.94	2,586.94
67,900	67,950	3,056.63	2,750.96	2,588.96
67,950	68,000	3,058.88	2,752.99	2,590.99
<b>68,000</b>				
68,000	68,050	3,061.13	2,755.01	2,633.51
68,050	68,100	3,063.38	2,757.04	2,635.54
68,100	68,150	3,065.63	2,759.06	2,637.56
68,150	68,200	3,067.88	2,761.09	2,639.59
68,200	68,250	3,070.13	2,763.11	2,641.61
68,250	68,300	3,072.38	2,765.14	2,643.64
68,300	68,350	3,074.63	2,767.16	2,645.66
68,350	68,400	3,076.88	2,769.19	2,647.69
68,400	68,450	3,079.13	2,771.21	2,649.71
68,450	68,500	3,081.38	2,773.24	2,651.74
68,500	68,550	3,083.63	2,775.26	2,653.76
68,550	68,600	3,085.88	2,777.29	2,655.79
68,600	68,650	3,088.13	2,779.31	2,657.81
68,650	68,700	3,090.38	2,781.34	2,659.84
68,700	68,750	3,092.63	2,783.36	2,661.86
68,750	68,800	3,094.88	2,785.39	2,663.89
68,800	68,850	3,097.13	2,787.41	2,665.91
68,850	68,900	3,099.38	2,789.44	2,667.94
68,900	68,950	3,101.63	2,791.46	2,669.96
68,950	69,000	3,103.88	2,793.49	2,671.99

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
<b>69,000</b>				
69,000	69,050	3,106.13	2,795.51	2,714.51
69,050	69,100	3,108.38	2,797.54	2,716.54
69,100	69,150	3,110.63	2,799.56	2,718.56
69,150	69,200	3,112.88	2,801.59	2,720.59
69,200	69,250	3,115.13	2,803.61	2,722.61
69,250	69,300	3,117.38	2,805.64	2,724.64
69,300	69,350	3,119.63	2,807.66	2,726.66
69,350	69,400	3,121.88	2,809.69	2,728.69
69,400	69,450	3,124.13	2,811.71	2,730.71
69,450	69,500	3,126.38	2,813.74	2,732.74
69,500	69,550	3,128.63	2,815.76	2,734.76
69,550	69,600	3,130.88	2,817.79	2,736.79
69,600	69,650	3,133.13	2,819.81	2,738.81
69,650	69,700	3,135.38	2,821.84	2,740.84
69,700	69,750	3,137.63	2,823.86	2,742.86
69,750	69,800	3,139.88	2,825.89	2,744.89
69,800	69,850	3,142.13	2,827.91	2,746.91
69,850	69,900	3,144.38	2,829.94	2,748.94
69,900	69,950	3,146.63	2,831.96	2,750.96
69,950	70,000	3,148.88	2,833.99	2,752.99
<b>70,000</b>				
70,000	70,050	3,151.13	2,836.01	2,795.51
70,050	70,100	3,153.38	2,838.04	2,797.54
70,100	70,150	3,155.63	2,840.06	2,799.56
70,150	70,200	3,157.88	2,842.09	2,801.59
70,200	70,250	3,160.13	2,844.11	2,803.61
70,250	70,300	3,162.38	2,846.14	2,805.64
70,300	70,350	3,164.63	2,848.16	2,807.66
70,350	70,400	3,166.88	2,850.19	2,809.69
70,400	70,450	3,169.13	2,852.21	2,811.71
70,450	70,500	3,171.38	2,854.24	2,813.74
70,500	70,550	3,173.63	2,856.26	2,815.76
70,550	70,600	3,175.88	2,858.29	2,817.79
70,600	70,650	3,178.13	2,860.31	2,819.81
70,650	70,700	3,180.38	2,862.34	2,821.84
70,700	70,750	3,182.63	2,864.36	2,823.86
70,750	70,800	3,184.88	2,866.39	2,825.89
70,800	70,850	3,187.13	2,868.41	2,827.91
70,850	70,900	3,189.38	2,870.44	2,829.94
70,900	70,950	3,191.63	2,872.46	2,831.96
70,950	71,000	3,193.88	2,874.49	2,833.99
<b>71,000</b>				
71,000	71,050	3,196.13	2,876.51	2,876.51
71,050	71,100	3,198.38	2,878.54	2,878.54
71,100	71,150	3,200.63	2,880.56	2,880.56
71,150	71,200	3,202.88	2,882.59	2,882.59
71,200	71,250	3,205.13	2,884.61	2,884.61
71,250	71,300	3,207.38	2,886.64	2,886.64
71,300	71,350	3,209.63	2,888.66	2,888.66
71,350	71,400	3,211.88	2,890.69	2,890.69
71,400	71,450	3,214.13	2,892.71	2,892.71
71,450	71,500	3,216.38	2,894.74	2,894.74
71,500	71,550	3,218.63	2,896.76	2,896.76
71,550	71,600	3,220.88	2,898.79	2,898.79
71,600	71,650	3,223.13	2,900.81	2,900.81
71,650	71,700	3,225.38	2,902.84	2,902.84
71,700	71,750	3,227.63	2,904.86	2,904.86
71,750	71,800	3,229.88	2,906.89	2,906.89
71,800	71,850	3,232.13	2,908.91	2,908.91
71,850	71,900	3,234.38	2,910.94	2,910.94
71,900	71,950	3,236.63	2,912.96	2,912.96
71,950	72,000	3,238.88	2,914.99	2,914.99

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>72,000</b>				
72,000	72,050	3,241.13	2,917.01	2,917.01
72,050	72,100	3,243.38	2,919.04	2,919.04
72,100	72,150	3,245.63	2,921.06	2,921.06
72,150	72,200	3,247.88	2,923.09	2,923.09
72,200	72,250	3,250.13	2,925.11	2,925.11
72,250	72,300	3,252.38	2,927.14	2,927.14
72,300	72,350	3,254.63	2,929.16	2,929.16
72,350	72,400	3,256.88	2,931.19	2,931.19
72,400	72,450	3,259.13	2,933.21	2,933.21
72,450	72,500	3,261.38	2,935.24	2,935.24
72,500	72,550	3,263.63	2,937.26	2,937.26
72,550	72,600	3,265.88	2,939.29	2,939.29
72,600	72,650	3,268.13	2,941.31	2,941.31
72,650	72,700	3,270.38	2,943.34	2,943.34
72,700	72,750	3,272.63	2,945.36	2,945.36
72,750	72,800	3,274.88	2,947.39	2,947.39
72,800	72,850	3,277.13	2,949.41	2,949.41
72,850	72,900	3,279.38	2,951.44	2,951.44
72,900	72,950	3,281.63	2,953.46	2,953.46
72,950	73,000	3,283.88	2,955.49	2,955.49
<b>73,000</b>				
73,000	73,050	3,286.13	2,957.51	2,957.51
73,050	73,100	3,288.38	2,959.54	2,959.54
73,100	73,150	3,290.63	2,961.56	2,961.56
73,150	73,200	3,292.88	2,963.59	2,963.59
73,200	73,250	3,295.13	2,965.61	2,965.61
73,250	73,300	3,297.38	2,967.64	2,967.64
73,300	73,350	3,299.63	2,969.66	2,969.66
73,350	73,400	3,301.88	2,971.69	2,971.69
73,400	73,450	3,304.13	2,973.71	2,973.71
73,450	73,500	3,306.38	2,975.74	2,975.74
73,500	73,550	3,308.63	2,977.76	2,977.76
73,550	73,600	3,310.88	2,979.79	2,979.79
73,600	73,650	3,313.13	2,981.81	2,981.81
73,650	73,700	3,315.38	2,983.84	2,983.84
73,700	73,750	3,317.63	2,985.86	2,985.86
73,750	73,800	3,319.88	2,987.89	2,987.89
73,800	73,850	3,322.13	2,989.91	2,989.91
73,850	73,900	3,324.38	2,991.94	2,991.94
73,900	73,950	3,326.63	2,993.96	2,993.96
73,950	74,000	3,328.88	2,995.99	2,995.99
<b>74,000</b>				
74,000	74,050	3,331.13	3,331.13	2,998.01
74,050	74,100	3,333.38	3,333.38	3,000.04
74,100	74,150	3,335.63	3,335.63	3,002.06
74,150	74,200	3,337.88	3,337.88	3,004.09
74,200	74,250	3,340.13	3,340.13	3,006.11
74,250	74,300	3,342.38	3,342.38	3,008.14
74,300	74,350	3,344.63	3,344.63	3,010.16
74,350	74,400	3,346.88	3,346.88	3,012.19
74,400	74,450	3,349.13	3,349.13	3,014.21
74,450	74,500	3,351.38	3,351.38	3,016.24
74,500	74,550	3,353.63	3,353.63	3,018.26
74,550	74,600	3,355.88	3,355.88	3,020.29
74,600	74,650	3,358.13	3,358.13	3,022.31
74,650	74,700	3,360.38	3,360.38	3,024.34
74,700	74,750	3,362.63	3,362.63	3,026.36
74,750	74,800	3,364.88	3,364.88	3,028.39
74,800	74,850	3,367.13	3,367.13	3,030.41
74,850	74,900	3,369.38	3,369.38	3,032.44
74,900	74,950	3,371.63	3,371.63	3,034.46
74,950	75,000	3,373.88	3,373.88	3,036.49

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>75,000</b>				
75,000	75,050	3,376.13	3,376.13	3,038.51
75,050	75,100	3,378.38	3,378.38	3,040.54
75,100	75,150	3,380.63	3,380.63	3,042.56
75,150	75,200	3,382.88	3,382.88	3,044.59
75,200	75,250	3,385.13	3,385.13	3,046.61
75,250	75,300	3,387.38	3,387.38	3,048.64
75,300	75,350	3,389.63	3,389.63	3,050.66
75,350	75,400	3,391.88	3,391.88	3,052.69
75,400	75,450	3,394.13	3,394.13	3,054.71
75,450	75,500	3,396.38	3,396.38	3,056.74
75,500	75,550	3,398.63	3,398.63	3,058.76
75,550	75,600	3,400.88	3,400.88	3,060.79
75,600	75,650	3,403.13	3,403.13	3,062.81
75,650	75,700	3,405.38	3,405.38	3,064.84
75,700	75,750	3,407.63	3,407.63	3,066.86
75,750	75,800	3,409.88	3,409.88	3,068.89
75,800	75,850	3,412.13	3,412.13	3,070.91
75,850	75,900	3,414.38	3,414.38	3,072.94
75,900	75,950	3,416.63	3,416.63	3,074.96
75,950	76,000	3,418.88	3,418.88	3,076.99
<b>76,000</b>				
76,000	76,050	3,421.13	3,421.13	3,079.01
76,050	76,100	3,423.38	3,423.38	3,081.04
76,100	76,150	3,425.63	3,425.63	3,083.06
76,150	76,200	3,427.88	3,427.88	3,085.09
76,200	76,250	3,430.13	3,430.13	3,087.11
76,250	76,300	3,432.38	3,432.38	3,089.14
76,300	76,350	3,434.63	3,434.63	3,091.16
76,350	76,400	3,436.88	3,436.88	3,093.19
76,400	76,450	3,439.13	3,439.13	3,095.21
76,450	76,500	3,441.38	3,441.38	3,097.24
76,500	76,550	3,443.63	3,443.63	3,099.26
76,550	76,600	3,445.88	3,445.88	3,101.29
76,600	76,650	3,448.13	3,448.13	3,103.31
76,650	76,700	3,450.38	3,450.38	3,105.34
76,700	76,750	3,452.63	3,452.63	3,107.36
76,750	76,800	3,454.88	3,454.88	3,109.39
76,800	76,850	3,457.13	3,457.13	3,111.41
76,850	76,900	3,459.38	3,459.38	3,113.44
76,900	76,950	3,461.63	3,461.63	3,115.46
76,950	77,000	3,463.88	3,463.88	3,117.49
<b>77,000</b>				
77,000	77,050	3,466.13	3,466.13	3,119.51
77,050	77,100	3,468.38	3,468.38	3,121.54
77,100	77,150	3,470.63	3,470.63	3,123.56
77,150	77,200	3,472.88	3,472.88	3,125.59
77,200	77,250	3,475.13	3,475.13	3,127.61
77,250	77,300	3,477.38	3,477.38	3,129.64
77,300	77,350	3,479.63	3,479.63	3,131.66
77,350	77,400	3,481.88	3,481.88	3,133.69
77,400	77,450	3,484.13	3,484.13	3,135.71
77,450	77,500	3,486.38	3,486.38	3,137.74
77,500	77,550	3,488.63	3,488.63	3,139.76
77,550	77,600	3,490.88	3,490.88	3,141.79
77,600	77,650	3,493.13	3,493.13	3,143.81
77,650	77,700	3,495.38	3,495.38	3,145.84
77,700	77,750	3,497.63	3,497.63	3,147.86
77,750	77,800	3,499.88	3,499.88	3,149.89
77,800	77,850	3,502.13	3,502.13	3,151.91
77,850	77,900	3,504.38	3,504.38	3,153.94
77,900	77,950	3,506.63	3,506.63	3,155.96
77,950	78,000	3,508.88	3,508.88	3,157.99

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>78,000</b>				
78,000	78,050	3,511.13	3,511.13	3,160.01
78,050	78,100	3,513.38	3,513.38	3,162.04
78,100	78,150	3,515.63	3,515.63	3,164.06
78,150	78,200	3,517.88	3,517.88	3,166.09
78,200	78,250	3,520.13	3,520.13	3,168.11
78,250	78,300	3,522.38	3,522.38	3,170.14
78,300	78,350	3,524.63	3,524.63	3,172.16
78,350	78,400	3,526.88	3,526.88	3,174.19
78,400	78,450	3,529.13	3,529.13	3,176.21
78,450	78,500	3,531.38	3,531.38	3,178.24
78,500	78,550	3,533.63	3,533.63	3,180.26
78,550	78,600	3,535.88	3,535.88	3,182.29
78,600	78,650	3,538.13	3,538.13	3,184.31
78,650	78,700	3,540.38	3,540.38	3,186.34
78,700	78,750	3,542.63	3,542.63	3,188.36
78,750	78,800	3,544.88	3,544.88	3,190.39
78,800	78,850	3,547.13	3,547.13	3,192.41
78,850	78,900	3,549.38	3,549.38	3,194.44
78,900	78,950	3,551.63	3,551.63	3,196.46
78,950	79,000	3,553.88	3,553.88	3,198.49
<b>79,000</b>				
79,000	79,050	3,556.13	3,556.13	3,200.51
79,050	79,100	3,558.38	3,558.38	3,202.54
79,100	79,150	3,560.63	3,560.63	3,204.56
79,150	79,200	3,562.88	3,562.88	3,206.59
79,200	79,250	3,565.13	3,565.13	3,208.61
79,250	79,300	3,567.38	3,567.38	3,210.64
79,300	79,350	3,569.63	3,569.63	3,212.66
79,350	79,400	3,571.88	3,571.88	3,214.69
79,400	79,450	3,574.13	3,574.13	3,216.71
79,450	79,500	3,576.38	3,576.38	3,218.74
79,500	79,550	3,578.63	3,578.63	3,220.76
79,550	79,600	3,580.88	3,580.88	3,222.79
79,600	79,650	3,583.13	3,583.13	3,224.81
79,650	79,700	3,585.38	3,585.38	3,226.84
79,700	79,750	3,587.63	3,587.63	3,228.86
79,750	79,800	3,589.88	3,589.88	3,230.89
79,800	79,850	3,592.13	3,592.13	3,232.91
79,850	79,900	3,594.38	3,594.38	3,234.94
79,900	79,950	3,596.63	3,596.63	3,236.96
79,950	80,000	3,598.88	3,598.88	3,238.99
<b>80,000</b>				
80,000	80,050	3,601.13	3,601.13	3,241.01
80,050	80,100	3,603.38	3,603.38	3,243.04
80,100	80,150	3,605.63	3,605.63	3,245.06
80,150	80,200	3,607.88	3,607.88	3,247.09
80,200	80,250	3,610.13	3,610.13	3,249.11
80,250	80,300	3,612.38	3,612.38	3,251.14
80,300	80,350	3,614.63	3,614.63	3,253.16
80,350	80,400	3,616.88	3,616.88	3,255.19
80,400	80,450	3,619.13	3,619.13	3,257.21
80,450	80,500	3,621.38	3,621.38	3,259.24
80,500	80,550	3,623.63	3,623.63	3,261.26
80,550	80,600	3,625.88	3,625.88	3,263.29
80,600	80,650	3,628.13	3,628.13	3,265.31
80,650	80,700	3,630.38	3,630.38	3,267.34
80,700	80,750	3,632.63	3,632.63	3,269.36
80,750	80,800	3,634.88	3,634.88	3,271.39
80,800	80,850	3,637.13	3,637.13	3,273.41
80,850	80,900	3,639.38	3,639.38	3,275.44
80,900	80,950	3,641.63	3,641.63	3,277.46
80,950	81,000	3,643.88	3,643.88	3,279.49

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>81,000</b>				
81,000	81,050	3,646.13	3,646.13	3,281.51
81,050	81,100	3,648.38	3,648.38	3,283.54
81,100	81,150	3,650.63	3,650.63	3,285.56
81,150	81,200	3,652.88	3,652.88	3,287.59
81,200	81,250	3,655.13	3,655.13	3,289.61
81,250	81,300	3,657.38	3,657.38	3,291.64
81,300	81,350	3,659.63	3,659.63	3,293.66
81,350	81,400	3,661.88	3,661.88	3,295.69
81,400	81,450	3,664.13	3,664.13	3,297.71
81,450	81,500	3,666.38	3,666.38	3,299.74
81,500	81,550	3,668.63	3,668.63	3,301.76
81,550	81,600	3,670.88	3,670.88	3,303.79
81,600	81,650	3,673.13	3,673.13	3,305.81
81,650	81,700	3,675.38	3,675.38	3,307.84
81,700	81,750	3,677.63	3,677.63	3,309.86
81,750	81,800	3,679.88	3,679.88	3,311.89
81,800	81,850	3,682.13	3,682.13	3,313.91
81,850	81,900	3,684.38	3,684.38	3,315.94
81,900	81,950	3,686.63	3,686.63	3,317.96
81,950	82,000	3,688.88	3,688.88	3,319.99
<b>82,000</b>				
82,000	82,050	3,691.13	3,691.13	3,322.01
82,050	82,100	3,693.38	3,693.38	3,324.04
82,100	82,150	3,695.63	3,695.63	3,326.06
82,150	82,200	3,697.88	3,697.88	3,328.09
82,200	82,250	3,700.13	3,700.13	3,330.11
82,250	82,300	3,702.38	3,702.38	3,332.14
82,300	82,350	3,704.63	3,704.63	3,334.16
82,350	82,400	3,706.88	3,706.88	3,336.19
82,400	82,450	3,709.13	3,709.13	3,338.21
82,450	82,500	3,711.38	3,711.38	3,340.24
82,500	82,550	3,713.63	3,713.63	3,342.26
82,550	82,600	3,715.88	3,715.88	3,344.29
82,600	82,650	3,718.13	3,718.13	3,346.31
82,650	82,700	3,720.38	3,720.38	3,348.34
82,700	82,750	3,722.63	3,722.63	3,350.36
82,750	82,800	3,724.88	3,724.88	3,352.39
82,800	82,850	3,727.13	3,727.13	3,354.41
82,850	82,900	3,729.38	3,729.38	3,356.44
82,900	82,950	3,731.63	3,731.63	3,358.46
82,950	83,000	3,733.88	3,733.88	3,360.49
<b>83,000</b>				
83,000	83,050	3,736.13	3,736.13	3,362.51
83,050	83,100	3,738.38	3,738.38	3,364.54
83,100	83,150	3,740.63	3,740.63	3,366.56
83,150	83,200	3,742.88	3,742.88	3,368.59
83,200	83,250	3,745.13	3,745.13	3,370.61
83,250	83,300	3,747.38	3,747.38	3,372.64
83,300	83,350	3,749.63	3,749.63	3,374.66
83,350	83,400	3,751.88	3,751.88	3,376.69
83,400	83,450	3,754.13	3,754.13	3,378.71
83,450	83,500	3,756.38	3,756.38	3,380.74
83,500	83,550	3,758.63	3,758.63	3,382.76
83,550	83,600	3,760.88	3,760.88	3,384.79
83,600	83,650	3,763.13	3,763.13	3,386.81
83,650	83,700	3,765.38	3,765.38	3,388.84
83,700	83,750	3,767.63	3,767.63	3,390.86
83,750	83,800	3,769.88	3,769.88	3,392.89
83,800	83,850	3,772.13	3,772.13	3,394.91
83,850	83,900	3,774.38	3,774.38	3,396.94
83,900	83,950	3,776.63	3,776.63	3,398.96
83,950	84,000	3,778.88	3,778.88	3,400.99

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>84,000</b>				
84,000	84,050	3,781.13	3,781.13	3,403.01
84,050	84,100	3,783.38	3,783.38	3,405.04
84,100	84,150	3,785.63	3,785.63	3,407.06
84,150	84,200	3,787.88	3,787.88	3,409.09
84,200	84,250	3,790.13	3,790.13	3,411.11
84,250	84,300	3,792.38	3,792.38	3,413.14
84,300	84,350	3,794.63	3,794.63	3,415.16
84,350	84,400	3,796.88	3,796.88	3,417.19
84,400	84,450	3,799.13	3,799.13	3,419.21
84,450	84,500	3,801.38	3,801.38	3,421.24
84,500	84,550	3,803.63	3,803.63	3,423.26
84,550	84,600	3,805.88	3,805.88	3,425.29
84,600	84,650	3,808.13	3,808.13	3,427.31
84,650	84,700	3,810.38	3,810.38	3,429.34
84,700	84,750	3,812.63	3,812.63	3,431.36
84,750	84,800	3,814.88	3,814.88	3,433.39
84,800	84,850	3,817.13	3,817.13	3,435.41
84,850	84,900	3,819.38	3,819.38	3,437.44
84,900	84,950	3,821.63	3,821.63	3,439.46
84,950	85,000	3,823.88	3,823.88	3,441.49
<b>85,000</b>				
85,000	85,050	3,826.13	3,826.13	3,443.51
85,050	85,100	3,828.38	3,828.38	3,445.54
85,100	85,150	3,830.63	3,830.63	3,447.56
85,150	85,200	3,832.88	3,832.88	3,449.59
85,200	85,250	3,835.13	3,835.13	3,451.61
85,250	85,300	3,837.38	3,837.38	3,453.64
85,300	85,350	3,839.63	3,839.63	3,455.66
85,350	85,400	3,841.88	3,841.88	3,457.69
85,400	85,450	3,844.13	3,844.13	3,459.71
85,450	85,500	3,846.38	3,846.38	3,461.74
85,500	85,550	3,848.63	3,848.63	3,463.76
85,550	85,600	3,850.88	3,850.88	3,465.79
85,600	85,650	3,853.13	3,853.13	3,467.81
85,650	85,700	3,855.38	3,855.38	3,469.84
85,700	85,750	3,857.63	3,857.63	3,471.86
85,750	85,800	3,859.88	3,859.88	3,473.89
85,800	85,850	3,862.13	3,862.13	3,475.91
85,850	85,900	3,864.38	3,864.38	3,477.94
85,900	85,950	3,866.63	3,866.63	3,479.96
85,950	86,000	3,868.88	3,868.88	3,481.99
<b>86,000</b>				
86,000	86,050	3,871.13	3,871.13	3,484.01
86,050	86,100	3,873.38	3,873.38	3,486.04
86,100	86,150	3,875.63	3,875.63	3,488.06
86,150	86,200	3,877.88	3,877.88	3,490.09
86,200	86,250	3,880.13	3,880.13	3,492.11
86,250	86,300	3,882.38	3,882.38	3,494.14
86,300	86,350	3,884.63	3,884.63	3,496.16
86,350	86,400	3,886.88	3,886.88	3,498.19
86,400	86,450	3,889.13	3,889.13	3,500.21
86,450	86,500	3,891.38	3,891.38	3,502.24
86,500	86,550	3,893.63	3,893.63	3,504.26
86,550	86,600	3,895.88	3,895.88	3,506.29
86,600	86,650	3,898.13	3,898.13	3,508.31
86,650	86,700	3,900.38	3,900.38	3,510.34
86,700	86,750	3,902.63	3,902.63	3,512.36
86,750	86,800	3,904.88	3,904.88	3,514.39
86,800	86,850	3,907.13	3,907.13	3,516.41
86,850	86,900	3,909.38	3,909.38	3,518.44
86,900	86,950	3,911.63	3,911.63	3,520.46
86,950	87,000	3,913.88	3,913.88	3,522.49

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>87,000</b>				
87,000	87,050	3,916.13	3,916.13	3,524.51
87,050	87,100	3,918.38	3,918.38	3,526.54
87,100	87,150	3,920.63	3,920.63	3,528.56
87,150	87,200	3,922.88	3,922.88	3,530.59
87,200	87,250	3,925.13	3,925.13	3,532.61
87,250	87,300	3,927.38	3,927.38	3,534.64
87,300	87,350	3,929.63	3,929.63	3,536.66
87,350	87,400	3,931.88	3,931.88	3,538.69
87,400	87,450	3,934.13	3,934.13	3,540.71
87,450	87,500	3,936.38	3,936.38	3,542.74
87,500	87,550	3,938.63	3,938.63	3,544.76
87,550	87,600	3,940.88	3,940.88	3,546.79
87,600	87,650	3,943.13	3,943.13	3,548.81
87,650	87,700	3,945.38	3,945.38	3,550.84
87,700	87,750	3,947.63	3,947.63	3,552.86
87,750	87,800	3,949.88	3,949.88	3,554.89
87,800	87,850	3,952.13	3,952.13	3,556.91
87,850	87,900	3,954.38	3,954.38	3,558.94
87,900	87,950	3,956.63	3,956.63	3,560.96
87,950	88,000	3,958.88	3,958.88	3,562.99
<b>88,000</b>				
88,000	88,050	3,961.13	3,961.13	3,565.01
88,050	88,100	3,963.38	3,963.38	3,567.04
88,100	88,150	3,965.63	3,965.63	3,569.06
88,150	88,200	3,967.88	3,967.88	3,571.09
88,200	88,250	3,970.13	3,970.13	3,573.11
88,250	88,300	3,972.38	3,972.38	3,575.14
88,300	88,350	3,974.63	3,974.63	3,577.16
88,350	88,400	3,976.88	3,976.88	3,579.19
88,400	88,450	3,979.13	3,979.13	3,581.21
88,450	88,500	3,981.38	3,981.38	3,583.24
88,500	88,550	3,983.63	3,983.63	3,585.26
88,550	88,600	3,985.88	3,985.88	3,587.29
88,600	88,650	3,988.13	3,988.13	3,589.31
88,650	88,700	3,990.38	3,990.38	3,591.34
88,700	88,750	3,992.63	3,992.63	3,593.36
88,750	88,800	3,994.88	3,994.88	3,595.39
88,800	88,850	3,997.13	3,997.13	3,597.41
88,850	88,900	3,999.38	3,999.38	3,599.44
88,900	88,950	4,001.63	4,001.63	3,601.46
88,950	89,000	4,003.88	4,003.88	3,603.49
<b>89,000</b>				
89,000	89,050	4,006.13	4,006.13	3,605.51
89,050	89,100	4,008.38	4,008.38	3,607.54
89,100	89,150	4,010.63	4,010.63	3,609.56
89,150	89,200	4,012.88	4,012.88	3,611.59
89,200	89,250	4,015.13	4,015.13	3,613.61
89,250	89,300	4,017.38	4,017.38	3,615.64
89,300	89,350	4,019.63	4,019.63	3,617.66
89,350	89,400	4,021.88	4,021.88	3,619.69
89,400	89,450	4,024.13	4,024.13	3,621.71
89,450	89,500	4,026.38	4,026.38	3,623.74
89,500	89,550	4,028.63	4,028.63	3,625.76
89,550	89,600	4,030.88	4,030.88	3,627.79
89,600	89,650	4,033.13	4,033.13	3,629.81
89,650	89,700	4,035.38	4,035.38	3,631.84
89,700	89,750	4,037.63	4,037.63	3,633.86
89,750	89,800	4,039.88	4,039.88	3,635.89
89,800	89,850	4,042.13	4,042.13	3,637.91
89,850	89,900	4,044.38	4,044.38	3,639.94
89,900	89,950	4,046.63	4,046.63	3,641.96
89,950	90,000	4,048.88	4,048.88	3,643.99

\* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES  
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>90,000</b>				
90,000	90,050	4,051.13	4,051.13	3,646.01
90,050	90,100	4,053.38	4,053.38	3,648.04
90,100	90,150	4,055.63	4,055.63	3,650.06
90,150	90,200	4,057.88	4,057.88	3,652.09
90,200	90,250	4,060.13	4,060.13	3,654.11
90,250	90,300	4,062.38	4,062.38	3,656.14
90,300	90,350	4,064.63	4,064.63	3,658.16
90,350	90,400	4,066.88	4,066.88	3,660.19
90,400	90,450	4,069.13	4,069.13	3,662.21
90,450	90,500	4,071.38	4,071.38	3,664.24
90,500	90,550	4,073.63	4,073.63	3,666.26
90,550	90,600	4,075.88	4,075.88	3,668.29
90,600	90,650	4,078.13	4,078.13	3,670.31
90,650	90,700	4,080.38	4,080.38	3,672.34
90,700	90,750	4,082.63	4,082.63	3,674.36
90,750	90,800	4,084.88	4,084.88	3,676.39
90,800	90,850	4,087.13	4,087.13	3,678.41
90,850	90,900	4,089.38	4,089.38	3,680.44
90,900	90,950	4,091.63	4,091.63	3,682.46
90,950	91,000	4,093.88	4,093.88	3,684.49
<b>91,000</b>				
91,000	91,050	4,096.13	4,096.13	3,686.51
91,050	91,100	4,098.38	4,098.38	3,688.54
91,100	91,150	4,100.63	4,100.63	3,690.56
91,150	91,200	4,102.88	4,102.88	3,692.59
91,200	91,250	4,105.13	4,105.13	3,694.61
91,250	91,300	4,107.38	4,107.38	3,696.64
91,300	91,350	4,109.63	4,109.63	3,698.66
91,350	91,400	4,111.88	4,111.88	3,700.69
91,400	91,450	4,114.13	4,114.13	3,702.71
91,450	91,500	4,116.38	4,116.38	3,704.74
91,500	91,550	4,118.63	4,118.63	3,706.76
91,550	91,600	4,120.88	4,120.88	3,708.79
91,600	91,650	4,123.13	4,123.13	3,710.81
91,650	91,700	4,125.38	4,125.38	3,712.84
91,700	91,750	4,127.63	4,127.63	3,714.86
91,750	91,800	4,129.88	4,129.88	3,716.89
91,800	91,850	4,132.13	4,132.13	3,718.91
91,850	91,900	4,134.38	4,134.38	3,720.94
91,900	91,950	4,136.63	4,136.63	3,722.96
91,950	92,000	4,138.88	4,138.88	3,724.99
<b>92,000</b>				
92,000	92,050	4,141.13	4,141.13	3,727.01
92,050	92,100	4,143.38	4,143.38	3,729.04
92,100	92,150	4,145.63	4,145.63	3,731.06
92,150	92,200	4,147.88	4,147.88	3,733.09
92,200	92,250	4,150.13	4,150.13	3,735.11
92,250	92,300	4,152.38	4,152.38	3,737.14
92,300	92,350	4,154.63	4,154.63	3,739.16
92,350	92,400	4,156.88	4,156.88	3,741.19
92,400	92,450	4,159.13	4,159.13	3,743.21
92,450	92,500	4,161.38	4,161.38	3,745.24
92,500	92,550	4,163.63	4,163.63	3,747.26
92,550	92,600	4,165.88	4,165.88	3,749.29
92,600	92,650	4,168.13	4,168.13	3,751.31
92,650	92,700	4,170.38	4,170.38	3,753.34
92,700	92,750	4,172.63	4,172.63	3,755.36
92,750	92,800	4,174.88	4,174.88	3,757.39
92,800	92,850	4,177.13	4,177.13	3,759.41
92,850	92,900	4,179.38	4,179.38	3,761.44
92,900	92,950	4,181.63	4,181.63	3,763.46
92,950	93,000	4,183.88	4,183.88	3,765.49

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
<b>93,000</b>				
93,000	93,050	4,186.13	4,186.13	3,767.51
93,050	93,100	4,188.38	4,188.38	3,769.54
93,100	93,150	4,190.63	4,190.63	3,771.56
93,150	93,200	4,192.88	4,192.88	3,773.59
93,200	93,250	4,195.13	4,195.13	3,775.61
93,250	93,300	4,197.38	4,197.38	3,777.64
93,300	93,350	4,199.63	4,199.63	3,779.66
93,350	93,400	4,201.88	4,201.88	3,781.69
93,400	93,450	4,204.13	4,204.13	3,783.71
93,450	93,500	4,206.38	4,206.38	3,785.74
93,500	93,550	4,208.63	4,208.63	3,787.76
93,550	93,600	4,210.88	4,210.88	3,789.79
93,600	93,650	4,213.13	4,213.13	3,791.81
93,650	93,700	4,215.38	4,215.38	3,793.84
93,700	93,750	4,217.63	4,217.63	3,795.86
93,750	93,800	4,219.88	4,219.88	3,797.89
93,800	93,850	4,222.13	4,222.13	3,799.91
93,850	93,900	4,224.38	4,224.38	3,801.94
93,900	93,950	4,226.63	4,226.63	3,803.96
93,950	94,000	4,228.88	4,228.88	3,805.99
<b>94,000</b>				
94,000	94,050	4,231.13	4,231.13	3,808.01
94,050	94,100	4,233.38	4,233.38	3,810.04
94,100	94,150	4,235.63	4,235.63	3,812.06
94,150	94,200	4,237.88	4,237.88	3,814.09
94,200	94,250	4,240.13	4,240.13	3,816.11
94,250	94,300	4,242.38	4,242.38	3,818.14
94,300	94,350	4,244.63	4,244.63	3,820.16
94,350	94,400	4,246.88	4,246.88	3,822.19
94,400	94,450	4,249.13	4,249.13	3,824.21
94,450	94,500	4,251.38	4,251.38	3,826.24
94,500	94,550	4,253.63	4,253.63	3,828.26
94,550	94,600	4,255.88	4,255.88	3,830.29
94,600	94,650	4,258.13	4,258.13	3,832.31
94,650	94,700	4,260.38	4,260.38	3,834.34
94,700	94,750	4,262.63	4,262.63	3,836.36
94,750	94,800	4,264.88	4,264.88	3,838.39
94,800	94,850	4,267.13	4,267.13	3,840.41
94,850	94,900	4,269.38	4,269.38	3,842.44
94,900	94,950	4,271.63	4,271.63	3,844.46
94,950	95,000	4,273.88	4,273.88	3,846.49
<b>95,000</b>				
95,000	95,050	4,276.13	4,276.13	3,848.51
95,050	95,100	4,278.38	4,278.38	3,850.54
95,100	95,150	4,280.63	4,280.63	3,852.56
95,150	95,200	4,282.88	4,282.88	3,854.59
95,200	95,250	4,285.13	4,285.13	3,856.61
95,250	95,300	4,287.38	4,287.38	3,858.64
95,300	95,350	4,289.63	4,289.63	3,860.66
95,350	95,400	4,291.88	4,291.88	3,862.69
95,400	95,450	4,294.13	4,294.13	3,864.71
95,450	95,500	4,296.38	4,296.38	3,866.74
95,500	95,550	4,298.63	4,298.63	3,868.76
95,550	95,600	4,300.88	4,300.88	3,870.79
95,600	95,650	4,303.13	4,303.13	3,872.81
95,650	95,700	4,305.38	4,305.38	3,874.84
95,700	95,750	4,307.63	4,307.63	3,876.86
95,750	95,800	4,309.88	4,309.88	3,878.89
95,800	95,850	4,312.13	4,312.13	3,880.91
95,850	95,900	4,314.38	4,314.38	3,882.94
95,900	95,950	4,316.63	4,316.63	3,884.96
95,950	96,000	4,318.88	4,318.88	3,886.99

\* This column must also be used by a qualifying widow(er)

## TAX CALCULATION SCHEDULE

1. Enter CONNECTICUT AGI (From CT-1040, Line 5; CT-1040EZ, Line 1 or CT-1040NR/PY, Line 7)	1	AGI 46,745
2. Personal Exemption (From Table A - Exemptions)	2	24,000
3. Connecticut Taxable Income (Subtract Line 2 from Line 1 - If less than 0, enter 0)	3	22,745
4. Connecticut Income Tax - (Line 3 x .045)	4	979
5. Enter Credit % from Table B - Personal Tax Credits (0.75, 0.35, 0.15, 0.10)	5	.15
6. Multiply the amount on Line 4 by the percentage on Line 5	6	147
7. <b>INCOME TAX</b> (Subtract Line 6 from Line 4)	7	832

*Enter this amount on CT-1040, Line 6; CT-1040EZ, Line 2 or CT-1040NR/PY, Line 8*

### TABLE A - EXEMPTIONS

Use your filing status shown on the front of your tax return and your CONNECTICUT AGI (From Line 1 above) to determine your exemption.

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
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	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000
						\$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 - PERSONAL TAX CREDITS

Use your filing status shown on the front of this return and your CONNECTICUT AGI (From Line 1 above) to determine your credit %. Enter this percentage on Line 5.

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI		CREDIT %	CONNECTICUT AGI		CREDIT %	CONNECTICUT AGI		CREDIT %
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	\$15,000	75%	\$19,000	\$24,000	75%	\$24,000	\$30,000	75%
\$15,000	\$20,000	35%	\$24,000	\$34,000	35%	\$30,000	\$40,000	35%
\$20,000	\$25,000	15%	\$34,000	\$44,000	15%	\$40,000	\$50,000	15%
\$25,000	\$48,000	10%	\$44,000	\$74,000	10%	\$50,000	\$96,000	10%
\$48,000	and up	0%	\$74,000	and up	0	\$96,000	and up	0

**KEEP THIS WORKSHEET FOR YOUR RECORDS**

**DO NOT ATTACH TO YOUR TAX RETURN**



**FOR CONNECTICUT TAX ASSISTANCE CALL TAXPAYER SERVICES  
1-800-382-9463 (In-State) or 203-566-7033 (TDD/TT 203-297-4911)  
OR WRITE FOR INFORMATION:**

**TAXPAYER SERVICES  
CONNECTICUT DEPARTMENT OF REVENUE SERVICES  
92 FARMINGTON AVENUE  
HARTFORD, CT 06105**

**Call or Visit from 8:30 a.m. - 4:30 p.m. (weekdays)**

**DRS Offices**

**Bridgeport  
1470 Barnum Avenue  
203-579-6251**

**Hamden  
2105 State Street  
203-789-7516**

**Norwich  
2 Cliff Street  
203-889-2669**

**East Hartford  
775 Silver Lane  
203-569-3742**

**Hartford  
92 Farmington Avenue  
203-566-7033**

**Waterbury  
24 Wooster Avenue  
203-596-4310**

**State of Connecticut  
Department of Revenue Services  
92 Farmington Ave.  
Hartford, CT 06105-3787**

*Peel off label and place in the address  
area of the Form CT-1040EZ or CT-1040.*

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