

# IP 2004(1)

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# Connecticut Income Tax Withholding Requirements for Connecticut Employees

*Effective January 1, 2004 through December 31, 2004.*

# Is My Connecticut Withholding Correct?



## IP 2004(1)

Income Tax Withholding  
Issued: 1/1/2004  
Replaces: IP 2003(19)

Taxpayer information is available on our Web site:

[www.ct.gov/DRS](http://www.ct.gov/DRS)

*Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.*

## Purpose

The purpose of this publication is to assist you in checking your Connecticut income tax withholding and, if necessary, adjusting your withholding. You should check your withholding once a year or if your tax situation changes to ensure you will have the correct amount of Connecticut income tax withheld from your wages.

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## Why Should I Check My Withholding?

In general, your employer withholds Connecticut income tax from your wages according to the information you provided in completing **Form CT-W4, Employee's Withholding Certificate**. If the information you provided is no longer accurate, your employer may be withholding too much or too little Connecticut income tax from your wages. If too much tax is withheld, you lose the use of money that will not be returned to you until you file a return showing you overpaid the tax. If too little tax is withheld, you may be subject to interest in addition to any tax due (even if you file your return and pay the tax you report on time). You may adjust your withholding at any time by completing and filing a new Form CT-W4 with your employer.

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## When Should I Check My Withholding?

You should check your withholding early in the year and compare the total tax to be withheld from your pay for the year with what you expect your Connecticut income tax liability will be for the year. You should check your withholding again during the year if the tax laws change or if any of the following apply to you:

- Your Withholding Code has changed;
- You are married filing jointly and both you and your spouse work (See *Note*, below);
- You have more than one job at a time; **or**
- You have income not subject to Connecticut income tax withholding (such as nonwage income including interest, dividends, and capital gains).

**Note:** Spouses who are both employed and select Withholding Code "A" on **Form CT-W4** may refer to the Supplemental Table (on Page 9) for a quick and easy guide on how to adjust their withholding. For a more precise calculation, follow the directions provided in the following sections.

## How Do I Check My Withholding?

You will need a pay statement for a full pay period showing the amount of Connecticut income tax withheld **and** a copy of your most recently filed **Form CT-W4**. (Your employer has your Form CT-W4 on file and can provide you with a copy.) Once you have these documents:

1. Refer to Line 1 of your most recently filed Form CT-W4 to review your current Withholding Code.
  - a. If your Withholding Code for 2004 remains the same, see "2" below.
  - b. If your Withholding Code is **different**, complete a new Form CT-W4 using your correct Withholding Code.  
Read all instructions for Form CT-W4 carefully to ensure your withholding is correct. File this form with your employer. (It is **not** necessary to go on to "2" below.)
2. Complete Worksheet 1 (on Page 5) to estimate your total 2004 Connecticut income tax liability. Then complete Worksheet 2 to compare your projected total 2004 Connecticut income tax liability with your projected 2004 Connecticut income tax withholding.

## Married Filing Jointly

If you are married filing jointly, you must combine your income with your spouse's income and combine your withholding with your spouse's withholding when completing the worksheets.

## New Hires

Contact your employer's payroll department to obtain the amount of Connecticut income tax to be withheld from your wages based on your Withholding Code.

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## What if I Have Nonwage Income or Income Not Subject to Withholding?

If you have nonwage income or income that is not subject to withholding, you may wish to make estimated income tax payments instead of increasing your withholding. **Informational Publication 2003(36), Estimated Connecticut Income Taxes**, explains this option. Estimated income tax payments are made using **Form CT-1040ES, 2004 Estimated Connecticut Income Tax Payment Coupon For Individuals**.

### CAUTION

If you owe more than \$500 in Connecticut income tax after subtracting Connecticut income tax withheld, you may be subject to interest on the underpaid amount. Generally, if you do not prepay (in **timely** estimated tax payments or withholding, or both) **the lesser of 100% of the income tax shown on your 2003 Connecticut income tax return**, (if you filed a 2003 Connecticut income tax return that covered a 12 month period), **or 90% of the income tax shown on your 2004 Connecticut income tax return**, you may owe interest at the rate of 1% per month or fraction of a month of the underpaid amount. To avoid interest charges, be sure your withholding is as accurate as possible.

## How Do I Increase My Withholding?

To **increase** your withholding, you must complete a new **Form CT-W4** (see Page 7). Before completing Form CT-W4, you should complete Worksheets 1 and 2 on Page 5 to help you determine if you need to increase your withholding. Then complete the following steps to fill out your Form CT-W4.

1. Enter your Withholding Code on Line 1 of the new Form CT-W4;
2. Enter the amount from Line 8 of Worksheet 2 on Line 2 of the new Form CT-W4;
  - a. If there was an amount on Line 2 of your most recently filed Form CT-W4, add that amount to the amount on Line 8 of Worksheet 2 and enter the total on Line 2 of your new Form CT-W4.
  - b. If there was an amount on Line 3 of your most recently filed Form CT-W4, subtract that amount from the amount on Line 8 of Worksheet 2 and enter the new amount on Line 2 (if a positive amount) **or** on Line 3 (if a negative amount).
3. Enter all other required information on Form CT-W4; **and**
4. Give the new Form CT-W4 to your employer. (Keep a copy for yourself.)

**Example 1:** If your previously filed **Form CT-W4** showed \$3.00 on Line 2, and Line 8 of Worksheet 2 shows you should increase your current withholding by \$5.00, enter \$8.00 on Line 2 of your **new Form CT-W4**.

### More Than One Job

If you have more than one job (or you are married filing jointly and your spouse also works), you can adjust your withholding for one or more of the jobs. You can apply the amount on Line 7 of Worksheet 2 to only one job or divide it between the jobs any way you wish. Divide the amount you apply to a job by the number of paydays remaining in 2004 for that job. This will give you the additional amount to enter on Line 2 (or Line 3, for a reduced amount) of the new **Form CT-W4** you will file for that job.

## How Do I Decrease My Withholding?

**Important:** Before decreasing the amount to be withheld, be sure you have enough Connecticut income tax withheld to meet your projected Connecticut income tax liability. Underwithholding may result in interest charges. See **Informational Publication 2003(36)**.

To **decrease** your withholding, you must complete a new **Form CT-W4** (see Page 7). Before completing Form CT-W4, you should complete Worksheets 1 and 2 on Page 5 to help you determine if you need to decrease your withholding. Then complete the following steps to fill out your Form CT-W4.

1. Enter your Withholding Code on Line 1 of the new Form CT-W4;

2. Enter the amount from Line 8 of Worksheet 2 on Line 3 of the new Form CT-W4;
  - a. If there was an amount on Line 2 of your most recently filed Form CT-W4, subtract that amount from the amount on Line 8 of Worksheet 2 and enter the difference on Line 2 (if a positive amount) **or** on Line 3 (if a negative amount).
  - b. If there was an amount on Line 3 of your most recently filed Form CT-W4, add that amount to the amount on Line 8 of Worksheet 2 and enter the total on Line 3 of your new Form CT-W4.
3. Enter all other required information on Form CT-W4; **and**
4. Give the new Form CT-W4 to your employer. (Keep a copy for yourself.)

**Example 2:** If your previously filed **Form CT-W4** showed \$3.00 on Line 2, and Line 8 of Worksheet 2 shows you should decrease your current withholding by \$5.00, enter \$2.00 on Line 3 of your **new Form CT-W4**.

If too much Connecticut income tax is withheld in 2004, your overpayment of Connecticut income tax may be refunded to you when you file your 2004 Connecticut income tax return.

## Am I Exempt From Connecticut Withholding?

You are exempt from Connecticut withholding if you expect to have no Connecticut income tax liability for the taxable year. You will have no Connecticut income tax liability if your annual gross income is:

- \$12,000 or less and you file as Married Filing Separately;
- \$12,625 or less and you file as Single;
- \$19,000 or less and you file as Head of Household; **or**
- \$24,000 or less and you file as Married Filing Jointly.

*Gross Income* means all income received in the form of money, goods, property, and services not exempt from federal income tax and any additions to income required to be reported on **Form CT-1040** or **Form CT-1040NR/PY**, *Schedule 1, Modifications to Federal Adjusted Gross Income*.

To claim exemption from Connecticut withholding, you must enter Withholding Code "E" on **Form CT-W4**, Line 1.

## When Will My New Form CT-W4 Go Into Effect?

If the change is for the current year, your employer must withhold on the basis of your new **Form CT-W4** no later than the start of the first payroll period ending on or after the thirtieth day following the day on which you give your employer your new Form CT-W4. If the change is for next year, your new Form CT-W4 will not take effect until next year.

# 2004 INCOME TAX WORKSHEET 1 - INSTRUCTIONS

## Line 1

Enter the amount of federal adjusted gross income you expect in 2004. You may use federal Form 1040ES, Estimated Tax for Individuals, as a worksheet to determine your federal adjusted gross income.

## Line 2

Enter the total of your estimated allowable Connecticut additions. (See **Form CT-1040** or **Form CT-1040NR/PY**, *Schedule 1, Modifications to Federal Adjusted Gross Income*, for information about allowable Connecticut modifications on Page 11.)

## Line 4

Enter the total of your estimated allowable Connecticut subtractions. (See **Form CT-1040** or **Form CT-1040NR/PY**, *Schedule 1, Modifications to Federal Adjusted Gross Income*, for information about allowable Connecticut modifications on Page 11.)

## Line 5

**Nonresidents and Part-Year Residents Only:** If your Connecticut source income is greater than your Connecticut adjusted gross income, enter your Connecticut source income on this line. (See the instructions to **Form CT-1040NR/PY** for more information on Connecticut source income.)

## Line 6

To calculate your estimated Connecticut income tax, complete Lines 6a through 6f. Enter your Connecticut income tax on Line 6.

## Line 7

**Nonresidents and Part-Year Residents Only:** If your Connecticut source income is greater than or equal to your Connecticut adjusted gross income, enter 1.0000. If your Connecticut source income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 7.

$$\frac{\text{Connecticut Source Income}}{\text{Connecticut Adjusted Gross Income}} = \text{Line 7}$$

(Line 5 of Worksheet 1)

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

## Line 9

**Residents and Part-Year Residents Only:** Enter estimated allowable credit for income taxes paid to other jurisdictions. Enter "0" if not applicable. (See instructions for **Form CT-1040** or **Form CT-1040NR/PY**, *Credit for Income Taxes Paid to Qualifying Jurisdictions*.)

## Line 11

If you expect to owe federal alternative minimum tax in 2004, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. (See instructions for **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*.)

## Line 13

Enter your estimated allowable adjusted net Connecticut minimum tax credit. If you are not entitled to a credit, or if you entered an amount on Line 11, enter "0." (See instructions for **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates*.)

## Line 14

Subtract Line 13 from Line 12. Use this amount to complete Worksheet 2.

### Effect of This Document

An Informational Publication is a document issued by the Department of Revenue Services (DRS) that addresses frequently-asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

### Effect on Other Documents

**Informational Publication 2003(19)**, *Is My Connecticut Withholding Correct?*, is modified and superseded.

### Related Forms and Publications

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

**Form CT-1040**, *Connecticut Resident Income Tax Return*

**Form CT-1040NR/PY**, *Connecticut Nonresident or Part-Year Resident Income Tax Return*

**Form CT-1040ES**, *2004 Estimated Connecticut Income Tax Payment Coupon For Individuals*

## WORKSHEET 1

<b>PROJECTED INCOME TAX LIABILITY FOR 2004</b> (See Page 4 for instructions)		
<b>Note:</b> Enter combined amounts if you expect to file a married filing joint return for 2004.		
1. Federal adjusted gross income (FAGI) you expect in 2004. (To determine this you may want to start with FAGI on your last year's return and add or subtract your expected changes.)	1.	
2. Allowable Connecticut additions, if any. (See <i>2004 Income Tax Worksheet 1 - Instructions</i> , Page 4)	2.	
3. Add Line 1 and Line 2.	3.	
4. Allowable Connecticut subtractions, if any. (See <i>2004 Income Tax Worksheet 1 - Instructions</i> , Page 4)	4.	
5. Connecticut adjusted gross income. (Subtract Line 4 from Line 3) <b>Nonresidents and Part-Year Residents:</b> Enter your income from Connecticut sources if greater than your Connecticut adjusted gross income.	5.	
<b>6. Connecticut income tax</b>		
a. Enter the amount from Line 5, above.	6a.	
b. Enter Personal Exemption. (From Table A - Exemptions, Page 6)	6b.	
c. Connecticut Taxable Income. (Subtract Line 6b from Line 6a - If less than zero, enter "0")	6c.	
d. Connecticut Income Tax. (From Table B - Connecticut Income Tax, Page 6)	6d.	
e. Enter Credit Percentage. (From Table C - Personal Tax Credits, Page 6)	6e.	
f. Multiply the amount on Line 6d by the percentage on Line 6e.	6f.	
CONNECTICUT INCOME TAX (Subtract Line 6f from Line 6d)	6.	
7. Nonresidents and Part-Year Residents Only (See <i>2004 Income Tax Worksheet 1 - Instructions</i> , Page 4) Residents: Enter 1.0000	7.	
8. Multiply Line 7 by Line 6.	8.	
9. Credit for income taxes paid to other jurisdictions. (See <i>2004 Income Tax Worksheet 1 - Instructions</i> , Page 4)	9.	
10. Subtract Line 9 from Line 8.	10.	
11. Estimated Connecticut alternative minimum tax. (See <i>2004 Income Tax Worksheet 1 - Instructions</i> , Page 4)	11.	
12. Add Line 10 and Line 11.	12.	
13. Adjusted net Connecticut minimum tax credit. (See <i>2004 Income Tax Worksheet 1 - Instructions</i> , Page 4)	13.	
14. Subtract Line 13 from Line 12. This is your <b>projected Connecticut income tax liability for 2004</b> . Enter it here and on Line 1 of Worksheet 2.	14.	

## WORKSHEET 2

<b>PROJECTED INCOME TAX WITHHOLDING AND ESTIMATED PAYMENTS FOR 2004</b>		
<b>Note:</b> Enter combined amounts if married filing joint return.		
1. Enter your <b>projected Connecticut income tax liability for 2004</b> from Line 14 of Worksheet 1.	1.	
2. Total Connecticut income tax withheld to date during 2004 from all of your jobs. (You should be able to find your withholding to date on your last pay statement.)	2.	
3. Connecticut income tax withholding expected for the rest of 2004. For each job, multiply the amount of Connecticut income tax now being withheld each payday by the number of paydays remaining in 2004 and enter the combined amount for all jobs. <b>New Hires:</b> Multiply the amount of Connecticut income tax to be withheld for each payday by the number of paydays remaining in 2004.	3.	
4. Total projected Connecticut income tax withholding for all paydays in 2004. (Add Line 2 and Line 3)	4.	
5. Enter estimated Connecticut income tax paid or expected to be paid for 2004 with <b>Form CT-1040ES</b> and any overpayment applied from your 2003 Connecticut income tax return.	5.	
6. Total Connecticut withholding and estimated payments. (Add Line 4 and Line 5)	6.	
7. Subtract Line 6 from Line 1.	7.	
8. Divide the amount on Line 7 by the number of paydays remaining in 2004 and enter the result. If the amount on Line 7 is a positive amount, you may be underwithheld. See <i>How Do I Increase My Withholding?</i> on Page 3. If the amount on Line 7 is a negative amount, you may be overwithheld. See <i>How Do I Decrease My Withholding?</i> on Page 3.	8.	

**TABLE A - EXEMPTIONS**

Use the filing status that you expect to report on your 2004 Connecticut income tax return and your Connecticut AGI (Line 5 of Worksheet 1) to find your exemption.

Single			Married Filing Jointly/Qualifying Widow(er)			Married Filing Separately			Head of Household		
CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$ 0	\$25,250	\$12,625	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,250	\$26,250	\$11,625	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,250	\$27,250	\$10,625	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,250	\$28,250	\$ 9,625	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,250	\$29,250	\$ 8,625	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,250	\$30,250	\$ 7,625	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,250	\$31,250	\$ 6,625	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,250	\$32,250	\$ 5,625	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,250	\$33,250	\$ 4,625	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,250	\$34,250	\$ 3,625	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,250	\$35,250	\$ 2,625	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,250	\$36,250	\$ 1,625	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,250	\$37,250	\$ 625	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,250	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

**TABLE B - CONNECTICUT INCOME TAX**

Use the filing status that you expect to report on your 2004 Connecticut income tax return and your Connecticut taxable income (Line 6c of Worksheet 1) to find your tax.

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
If the amount on Line 6c of Worksheet 1 is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.00.	If the amount on Line 6c of Worksheet 1 is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.00.	If the amount on Line 6c of Worksheet 1 is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.00.
Example: If the amount on Line 6c is \$13,000 enter \$450.00 on Line 6d. (\$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150.00 \$150.00 + \$300.00 = \$450.00)	Example: If the amount on Line 6c is \$22,500 enter \$725.00 on Line 6d. (\$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125.00 \$125.00 + \$600.00 = \$725.00)	Example: If the amount on Line 6c is \$20,000 enter \$680.00 on Line 6d. (\$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200.00 \$200.00 + \$480.00 = \$680.00)

**TABLE C - PERSONAL TAX CREDITS**

Use the filing status that you expect to report on your 2004 Connecticut income tax return and your Connecticut AGI (Line 5 of Worksheet 1) to determine your credit.

Single			Married Filing Jointly/Qualifying Widow(er)			Married Filing Separately			Head of Household		
CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$12,625	\$15,750	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,750	\$16,250	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,250	\$16,750	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,750	\$17,250	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,250	\$17,750	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,750	\$18,250	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,250	\$18,750	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,750	\$19,250	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,250	\$21,050	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,050	\$21,550	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,550	\$22,050	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,050	\$22,550	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,550	\$26,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,300	\$26,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,800	\$27,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,300	\$27,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,800	\$28,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,300	\$50,500	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,500	\$51,000	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$51,000	\$51,500	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,500	\$52,000	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$52,000	\$52,500	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,500	\$53,000	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$53,000	\$53,500	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,500	\$54,000	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$54,000	\$54,500	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,500	\$55,000	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$55,000	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

# Form CT-W4

## Employee's Withholding Certificate

Complete this form so your employer can withhold the correct amount of **Connecticut** income tax from your wages.

**Instructions:**

- Go to the chart below that describes the filing status you expect to report on your federal income tax return. (Armed Forces Personnel and Veterans, see *Special Instructions for Armed Forces Personnel and Veterans*, Page 2)
- Choose the statement that best describes your income. (Gross income means income from all sources.) Enter the *Withholding Code* in Step 2, Line 1.
- Complete Step 2. Sign, make a copy for yourself, and return the original to your employer.
- For more information, see *Employee Instructions* on Page 2.

**Step 1 - Determine your Withholding Code.**

Married Filing Jointly	Withholding Code	Single	Withholding Code
Our expected combined annual gross income is <b>less</b> than or equal to \$24,000 and no withholding is necessary	E	My expected annual gross income is <b>less</b> than or equal to \$12,625 and no withholding is necessary	E
Our expected combined annual gross income is <b>greater</b> than \$24,000 and less than or equal to \$100,500 (See <i>Special Rules for Certain Married Individuals</i> , Page 2)	A	My expected annual gross income is <b>greater</b> than \$12,625	F
My spouse is <b>not</b> employed and our expected combined annual gross income is <b>greater</b> than \$24,000	C	I have significant nonwage income and wish to avoid having too little tax withheld	D
My spouse is employed and our expected combined annual gross income is <b>greater</b> than \$100,500	D	I am a nonresident of Connecticut with substantial other income	D
I have significant nonwage income and wish to avoid having too little tax withheld	D	<b>Head of Household</b>	
I am a nonresident of Connecticut with substantial other income	D	My expected annual gross income is <b>less</b> than or equal to \$19,000 and no withholding is necessary	E
		My expected annual gross income is <b>greater</b> than \$19,000	B
		I have significant nonwage income and wish to avoid having too little tax withheld	D
		I am a nonresident of Connecticut with substantial other income	D

  

Married Filing Separately	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$12,000 and no withholding is necessary	E
My expected annual gross income is <b>greater</b> than \$12,000	A
I have significant nonwage income and wish to avoid having too little tax withheld	D
I am a nonresident of Connecticut with substantial other income	D

**Step 2 - Complete Lines 1 through 11.**

**Please Print Clearly**

1. Withholding Code (Enter *Withholding Code* letter chosen from Step 1 above): ..... 1.

2. Additional withholding amount per pay period, if any (See instructions on Page 3): ..... 2.  **.00**

3. Reduced withholding amount per pay period, if any (See instructions on Page 3): ..... 3.  **.00**

4. First Name  MI  Last Name

5. Home Address

6. Your Social Security Number  -  -

7. City/Town  8. State  9. Zip Code  -

**I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for reporting false information is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.**

10. Employee's Signature

11. Date        
M M D D Y Y

**Employers Must Complete Items 12 through 21.** Please print clearly.

12. Is this a new or rehired employee? Yes  No  If yes, provide the date of hire   
M M D D Y Y

13. Employer's Business Name

14. Connecticut Tax Registration Number  -

15. Employer's Business Address

16. Federal Employer Identification Number  -

17. City/Town  18. State  19. Zip Code  -

20. Contact Person

21. Telephone Number  -  -

**Purpose:** Form CT-W4 provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to ensure that you will not be underwithheld or overwithheld. In order for your employer to withhold Connecticut income tax from your wages, you must complete Form CT-W4, and provide it to your employer(s). You are expected to pay Connecticut income tax as income is earned or received during the year. You should complete a new Form CT-W4 at least once a year or if your tax situation changes.

## EMPLOYEE INSTRUCTIONS

**Gross Income:** For Form CT-W4 purposes, **gross income** means all income received in the form of money, goods, property, and services that is not exempt from federal income tax, and any additions to income from *Schedule 1* of Form CT-1040 or Form CT-1040NR/PY.

**Filing Status:** Generally, the filing status you expect to report on your Connecticut income tax return is the same as the filing status you expect to report on your federal income tax return. However, special rules apply to married individuals who file a joint federal return, but have a different residency status. Nonresidents and part year residents should see the instructions to Form CT-1040NR/PY.

**General Instructions:** Complete the certificate on Page 1, Lines 1 through 11, sign it, and return it to your employer. Keep a copy for your records.

**Check Your Withholding:** You could be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under the *Special Rules for Certain Married Individuals* and do not use the *Supplemental Table* on Pages 3 and 4; or
- You have substantial nonwage income.

If during the taxable year your circumstances change, such as, you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within 10 days of the change to avoid underwithholding. If you could be underwithheld, you should consider adjusting your withholding or making estimated payments on Form CT-1040ES, *Estimated Connecticut Income Tax Payment Coupon for Individuals*. You may also wish to select *Withholding Code* "D" to elect the highest level of withholding. If you owe more than \$500 in Connecticut income tax over and above what has been withheld from your income for the prior taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month. **Informational Publication 2004(1), *Is My Connecticut Withholding Correct?***, will help you determine if you have enough withholding.

### Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer, you should also complete Form CT-W4NA, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment*, and provide it to your employer. The information on Form CT-W4NA together with the information on Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. Form CT-W4NA is available from your employer or from the Department of Revenue Services (DRS) at [www.ct.gov/DRS](http://www.ct.gov/DRS)

### Special Rules for Certain Married Individuals

If you are a married individual filing jointly and you and your spouse both select *Withholding Code* "A", you may have too much or too little Connecticut income tax withheld from your pay. This is because the phaseout of the personal exemption and credit is based on your combined incomes. The withholding tables cannot reflect your exact withholding requirement without considering your spouse's income.

To minimize this problem, use the *Supplemental Table* on Pages 3 and 4 to adjust your withholding. You are not required to use this table.

**Note: Do not** use the supplemental table to adjust your withholding if you use the worksheet in **Informational Publication 2004(1)**.

## Special Instructions for Armed Forces Personnel and Veterans

If you are a Connecticut resident, your Armed Forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. See **Informational Publication 2003(23), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*** for that criteria. If you do not meet the criteria, complete Form CT-W4 following the instructions on Page 1. If you meet the nonresident criteria, you may request that no Connecticut income tax be withheld from your Armed Forces pay by entering Withholding Code "E" on Form CT-W4, Line 1 and filing the form with your Armed Forces finance officer.

## EMPLOYER INSTRUCTIONS

For any employee who does not complete Form CT-W4, you are required to withhold at the highest rate.

You are required to keep a Form CT-W4 in your files for each employee. See *Connecticut Circular CT, Employer's Tax Guide*, for complete instructions.

You must also file copies of Form CT-W4 with DRS and the Department of Labor (DOL) for certain employees as listed below:

### Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). See *Connecticut Circular CT, Employer's Tax Guide*, for further information. Mail copies of Forms CT-W4 meeting the conditions listed in *Connecticut Circular CT, Employer's Tax Guide* with Form CT-941, *Connecticut Quarterly Reconciliation of Withholding*, to DRS.

### Report New and Rehired Employees to DOL

New employees are defined as workers not previously employed by your business, as well as workers who are hired after having been separated from your business for a period of more than six months.

Conn. Gen. Stat. §31-254(b) requires employers with offices in Connecticut or transacting business in Connecticut to report names, addresses, and Social Security Numbers of new employees to DOL within 20 days from the date of hire to assist in the enforcement of child support obligations. Mail copies of Form CT-W4 for those employees only to DOL at the address listed below or FAX to the number listed below.

DOL may use information reported on this form in a manner consistent with its governmental powers and duties. For more information on DOL requirements or for alternate reporting options, call DOL at 860-263-6310 or visit the DOL Web site at [www.ctdol.state.ct.us](http://www.ctdol.state.ct.us)

For new or rehired employees; send or fax Form CT-W4 to:

**CT Department of Labor, Office of Research, Form CT-W4  
200 Folly Brook Boulevard, Wethersfield CT 06109; or  
Fax: 1-800-816-1108.**

To report via the Internet, visit [www.ctnewhires.com](http://www.ctnewhires.com)

## FOR FURTHER INFORMATION

Call DRS Monday through Friday:

**1-800-382-9463** (in-state), or **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

### Forms and Publications

Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: [www.ct.gov/DRS](http://www.ct.gov/DRS)
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **1-800-382-9463** (in-state) and select **Option 2** or **860-297-4753** (from anywhere).

**SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JANUARY 1, 2004**  
 For married couples who both select *Withholding Code "A"* on Form CT-W4 (combined income is \$100,500 or less).

**INSTRUCTIONS**

1. Reading across the top of the table select one spouse's approximate annual wage income. Reading down the left column select other spouse's approximate annual wage income. See Page 4 for the continuation of this table.
2. At the intersection of the two numbers is an adjustment amount. **THIS IS A YEARLY ADJUSTMENT AMOUNT.**
3. To calculate the adjustment for each pay period, complete the following worksheet.

PAY PERIOD TABLE	
If you are paid:	Pay periods in a year:
Weekly .....	52
Biweekly .....	26
Semi-monthly .....	24
Monthly .....	12

A. Adjustment amount 3A. \_\_\_\_\_

B. Pay periods in a year (See pay period table) 3B. \_\_\_\_\_

C. Pay period adjustment (Divide Line 3A by Line 3B) 3C. \_\_\_\_\_

4. If the adjustment is positive, enter the adjustment amount from Line 3C, on Line 2 of one spouse's Form CT-W4. If the adjustment is negative, enter the adjustment amount in brackets from Line 3C, on Line 3 of one spouse's Form CT-W4.

Annual Salary	2,000	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000	22,000	24,000	26,000
3,000	0	0	0	0	0	0	(15)	0	9	(42)	(42)	(99)	(99)
6,000	0	0	0	0	0	0	(69)	(54)	54	(42)	(42)	(99)	(99)
9,000	0	0	0	0	0	0	(129)	(54)	9	(35)	(35)	(77)	(77)
12,000	0	0	0	0	0	0	(145)	(106)	(70)	(12)	(12)	(54)	(54)
15,000	(23)	(23)	(23)	(23)	(15)	0	0	0	27	(24)	(24)	(70)	(162)
18,000	(99)	(99)	(99)	(84)	(69)	(54)	(6)	54	36	18	(42)	20	(111)
21,000	(203)	(195)	(180)	(165)	(129)	(54)	(3)	9	(9)	24	27	10	(87)
24,000	(325)	(310)	(295)	(232)	(145)	(106)	(82)	(70)	20	14	0	0	(12)
27,000	(586)	(550)	(475)	(409)	(370)	(331)	(256)	(181)	(170)	(142)	(113)	(6)	25
30,000	(792)	(705)	(666)	(627)	(588)	(441)	(405)	(347)	(319)	(206)	(87)	20	18
33,000	(956)	(917)	(878)	(788)	(686)	(618)	(548)	(447)	(312)	(156)	(75)	20	18
36,000	(1,167)	(1,128)	(981)	(930)	(845)	(760)	(605)	(414)	(279)	(156)	(75)	20	18
39,000	(1,193)	(1,091)	(1,023)	(938)	(810)	(618)	(420)	(267)	(144)	(21)	60	155	153
42,000	(1,200)	(1,115)	(1,030)	(860)	(642)	(450)	(285)	(132)	(9)	114	195	290	288
45,000	(1,208)	(1,080)	(888)	(675)	(495)	(315)	(150)	3	126	249	330	425	423
48,000	(1,130)	(912)	(720)	(540)	(360)	(180)	(15)	138	261	384	465	560	468
51,000	(1,086)	(906)	(726)	(546)	(366)	(186)	(21)	132	255	378	414	419	327
54,000	(1,060)	(880)	(700)	(520)	(340)	(160)	5	158	281	314	305	310	218
57,000	(940)	(760)	(580)	(400)	(220)	(40)	125	233	266	299	290	295	203
60,000	(820)	(640)	(460)	(280)	(100)	80	155	218	251	284	275	280	188
63,000	(700)	(520)	(340)	(160)	(25)	65	140	203	236	269	260	265	173
66,000	(580)	(400)	(220)	(130)	(40)	50	125	188	221	254	245	250	158
69,000	(460)	(325)	(235)	(145)	(55)	35	110	173	206	239	230	235	143
72,000	(430)	(340)	(250)	(160)	(70)	20	95	158	191	224	215	220	308
75,000	(445)	(355)	(265)	(175)	(85)	5	80	143	176	209	289	478	578
78,000	(460)	(370)	(280)	(190)	(100)	(10)	65	128	161	374	553	660	
81,000	(475)	(385)	(295)	(205)	(115)	(25)	50	202	419	644			
84,000	(490)	(400)	(310)	(220)	(130)	(40)	215	466	601				
87,000	(505)	(415)	(325)	(235)	(56)	218	485						
90,000	(520)	(430)	(340)	(70)	208	400							
93,000	(535)	(356)	(82)	200									
96,000	(370)	(92)	100										
99,000	(100)												

This table joins the table on Page 4.

**SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY - EFFECTIVE JANUARY 1, 2004**  
 For married couples who both select *Withholding Code "A"* on Form CT-W4 (combined income is \$100,500 or less).

Annual Salary	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000	48,000	50,000	52,000
3,000	(647)	(752)	(866)	(1,007)	(1,148)	(1,148)	(1,136)	(1,158)	(1,163)	(1,125)	(1,023)	(992)	(1,002)
6,000	(525)	(666)	(807)	(948)	(981)	(1,020)	(1,025)	(1,030)	(950)	(822)	(720)	(722)	(732)
9,000	(467)	(608)	(698)	(776)	(888)	(893)	(855)	(753)	(630)	(540)	(450)	(452)	(462)
12,000	(408)	(441)	(570)	(665)	(760)	(680)	(552)	(450)	(360)	(270)	(180)	(182)	(192)
15,000	(258)	(370)	(465)	(518)	(506)	(383)	(293)	(203)	(113)	(23)	68	66	56
18,000	(224)	(319)	(329)	(291)	(279)	(189)	(99)	(9)	81	171	261	259	249
21,000	(158)	(146)	(113)	(113)	(113)	(23)	68	158	248	338	428	426	371
24,000	8	20	20	20	20	110	200	290	380	470	560	468	368
27,000	7	7	7	7	7	97	187	277	367	412	412	320	220
30,000	0	0	0	0	0	90	180	270	270	270	270	178	78
33,000	0	0	0	0	0	90	135	135	135	135	135	43	(57)
36,000	0	0	0	0	0	0	0	0	0	0	0	(92)	(192)
39,000	135	135	135	90	0	0	0	0	0	0	0	(92)	(192)
42,000	270	270	180	90	0	0	0	0	0	0	0	(92)	(192)
45,000	360	270	180	90	0	0	0	0	0	0	0	(92)	(103)
48,000	360	270	180	90	0	0	0	0	0	0	0	88	176
51,000	219	129	39	(51)	(141)	(141)	(141)	(141)	(141)	(52)	132	232	
54,000	110	20	(70)	(160)	(250)	(250)	(250)	(250)	(70)	118	220		
57,000	95	5	(85)	(175)	(265)	(265)	(176)	8	200				
60,000	80	(10)	(100)	(190)	(280)	(100)	88	190					
63,000	65	(25)	(115)	(116)	(22)	170							
66,000	50	(40)	50	148	160								
69,000	124	218	320										
72,000	388	400											

**This table joins the table on Page 3.**

(Rev. 1/04)

# SCHEDULE 1, MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

(Form CT-1040 or Form CT-1040NR/PY)

Enter all amounts as positive numbers. For more complete information, see the instructions to **Form CT-1040** or **Form CT-1040NR/PY**.

## Interest on State and Local Government Obligations Other Than Connecticut

Enter on Worksheet 1, Line 2 the total amount of interest income derived from state and municipal government obligations (other than obligations of the State of Connecticut or its municipalities) which is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

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

Enter on Worksheet 1, Line 2 the total amount of exempt-interest dividends received from a mutual fund that are derived from state and municipal government obligations, other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt-interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

## Special Depreciation Allowance for Qualified Property

If you filed federal Form 4562, Depreciation and Amortization (Including Information on Listed Property), and claimed a special depreciation allowance, see the instructions to **Form CT-1040** or **Form CT-1040NR/PY** for guidance on calculating the amounts to enter on Worksheet 1, Line 2 and Line 4. Also, see **Special Notice 2003(21)**, *2003 Legislation Affecting the Connecticut Income Tax*.

## 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 Worksheet 1, Line 2. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

## Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications that apply to such income (that is, your share of the Connecticut fiduciary adjustment) will be shown on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates, Schedule B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is greater than zero, enter the amount on Worksheet 1, Line 2. If your share of these modifications is less than zero, enter the amount on Worksheet 1, Line 4.

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 Worksheet 1, Line 2. If the net amount is less than zero, enter the amount on Worksheet 1, Line 4.

## Loss on Sale of Connecticut State and Local Government Bonds

Enter on Worksheet 1, Line 2 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.

## Interest on U.S. Government Obligations

Enter on Worksheet 1, Line 4 the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government obligations, which federal law prohibits states from taxing (for example, U.S. government bonds such as Saving Bonds Series EE and Series HH, U.S. Treasury bills and notes).

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

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

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

## Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

Enter on Worksheet 1, Line 4 the total amount of exempt dividends received from a qualifying mutual fund that are derived from U.S. government obligations. A mutual fund is a qualifying fund if, **at the close of each quarter** of its taxable year, at least 50% of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to you by the mutual fund.

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

## Social Security Benefit Adjustment

If you will file a federal income tax return as **Single** or **Married Filing Separately** and you expect your federal adjusted gross income will be **less than \$50,000**, or **Married Filing Jointly** or **Head of Household** and you expect your federal adjusted gross income will be **less than \$60,000**, enter on Worksheet 1, Line 4 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b or federal Form 1040A, Line 14b. If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* included with **Form CT-1040** or **Form CT-1040NRPY** and enter the result on Worksheet 1, Line 4.

## Refunds of State and Local Income Taxes

Enter on Worksheet 1, Line 4 the amount of taxable refunds of state and local income taxes reported on federal Form 1040, Line 10. If federal Form 1040, Line 10 is blank, or if you filed federal Forms 1040A, 1040EZ, or telefiled your federal return, enter "0."

## Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

Enter on Worksheet 1, Line 4 the total amount of Tier 1 and Tier 2 railroad retirement benefits or supplemental annuities received during 2004 that will be included on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b, and that were not already subtracted in arriving at your Social Security Benefit Adjustment. See **Special Notice 2003(21)**, *2003 Legislation Affecting the Connecticut Income Tax*. Likewise, enter the amount of railroad unemployment benefits including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury, because these benefits will not be included in your federal adjusted gross income.

## Gain on Sale of Connecticut State and Local Government Bonds

Enter on Worksheet 1, Line 4 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.

# CONNECTICUT TAX ASSISTANCE

## FOR TAX INFORMATION

- Visit the DRS Web site at:  
[www.ct.gov/DRS](http://www.ct.gov/DRS)
- Call CONN-TAX:  
1-800-382-9463 (in-state) or  
860-297-5962 (from anywhere)

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

Personal taxpayer assistance is available during business hours.

- Write to:  
Department of Revenue Services  
Taxpayer Services Division  
25 Sigourney Street  
Hartford CT 06106-5032

## FORMS AND PUBLICATIONS

May be obtained anytime by using any of the following resources:

- **Internet**  
Preview and download forms and publications from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)
- **DRS TaxFax**  
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- **Telephone**  
From a touch-tone phone call:  
1-800-382-9463 (in-state) and select **Option 2**, or 860-297-4753 (from anywhere).

## WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday, 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices, call CONN-TAX and press 3. If you require special accommodations, please advise the DRS representative.

**BRIDGEPORT**  
10 Middle Street  
203-336-7890

**HAMDEN**  
3074 Whitney Avenue, Bldg. #2  
203-287-8243

**HARTFORD**  
25 Sigourney Street  
860-297-5962

**NORWICH**  
2 Cliff Street  
860-889-2669

**WATERBURY**  
Rowland State Government Center  
55 West Main Street, Suite 100  
203-805-6789

## ELECTRONIC FILING OPTIONS



File your return over the Internet using WebFile. Visit:

[www.ct.gov/DRS](http://www.ct.gov/DRS)



File your return using a touch-tone telephone by calling:

860-692-9787



File your federal and Connecticut returns together using *e-file*. Visit:

[www.irs.gov/efile](http://www.irs.gov/efile)

For questions about **federal taxes**, contact the Internal Revenue Service (IRS) at 1-800-829-1040 or visit: [www.irs.gov](http://www.irs.gov)

To order **federal tax forms**, call: 1-800-829-3676.

## STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)

## DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

Department of Revenue Services  
State of Connecticut  
25 Sigourney Street  
Hartford CT 06106-5032