

**September 2003 and January 2004** – Calculated Using the New 2003 Rate  
**2003 ESTIMATED CONNECTICUT INCOME TAX WORKSHEET** – September 2003 and January 2004

1. Federal adjusted gross income you expect in the 2003 taxable year (from 2003 federal Form 1040ES, 2003 Estimated Tax Worksheet, Line 1) .....	1.	
2. Allowable Connecticut modifications (additions or subtractions, see instructions, Page 1) .....	2.	
3. Connecticut adjusted gross income (combine Line 1 and Line 2) .....	3.	
<b>Nonresidents and Part-Year Residents:</b> Enter your Connecticut source income if greater than your Connecticut adjusted gross income.		
4. Connecticut income tax (complete the <i>2003 Tax Calculation Schedule</i> , below) .....	4.	
5. Apportionment factor (Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions, Page 2) .....	5.	.
6. Multiply Line 5 by Line 4 .....	6.	
7. Credit for income taxes paid to qualifying jurisdictions (see instructions, Page 2) .....	7.	
8. Subtract Line 7 from Line 6 .....	8.	
9. Estimated Connecticut Alternative Minimum Tax (see instructions, Page 2) .....	9.	
10. Add Line 8 and Line 9 .....	10.	
11. Adjusted Net Connecticut Minimum Tax Credit (see instructions, Page 2) .....	11.	
12. Total estimated income tax (subtract Line 11 from Line 10) .....	12.	
13. Multiply Line 12 by 90% (66 <sup>2</sup> / <sub>3</sub> % for farmers and fishermen) .....	13.	
14. Enter 100% of your 2002 Connecticut income tax. ....	14.	
15. Enter the lesser of Line 13 or Line 14. (If Line 14 is blank, enter the amount from Line 13.) <b>This is your required annual payment.</b> (see caution below) .....	15.	
<b>Caution:</b> Generally, you may owe interest if you do not prepay (through timely estimates or withholding, or both) the <b>lesser</b> of 100% of the income tax shown on your 2002 Connecticut income tax return, or 90% of the income tax shown on your 2003 Connecticut income tax return. To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 2002 Connecticut income tax return.		
16. Connecticut income tax expected to be withheld during the 2003 taxable year. ....	16.	
17. Subtract Line 16 from Line 15. If zero or less, or if Line 12 minus Line 16 is \$500 or less, no estimated payment is required .....	17.	
18. Installment percentage .....	18.	<b>.25</b>
19. Multiply Line 17 by Line 18. <b>Pay this amount for each installment.</b> .....	19.	

**2003 TAX CALCULATION SCHEDULE** – For September 2003 and January 2004

1. Enter the amount from Line 3 of the <i>2003 Estimated Connecticut Income Tax Worksheet</i> .....	1.		
2. Enter personal exemption (from <i>Table A, Exemptions for 2003 Taxable Year</i> , Page 3) .....	2.		
3. Connecticut taxable income (subtract Line 2 from Line 1; if less than zero, enter "0") .....	3.		
4. Connecticut income tax (see <i>Table B-1, Connecticut Income Tax</i> , below) .....	4.		
5. Enter decimal amount (from <i>Table C, Personal Tax Credits for 2003 Taxable Year</i> , Page 3; if zero, enter "0") .....	5.	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5. ....	6.		
7. <b>CONNECTICUT INCOME TAX</b> (subtract Line 6 from Line 4) <b>Enter this amount on Line 4, 2003 Estimated Connecticut Income Tax Worksheet - September 2003 and January 2004 Installments, above.</b> .....	7.		

**TABLE B-1 CONNECTICUT INCOME TAX** – New 2003 Tax Rate

Single or Married Filing Separately	Married Filing Jointly or Qualifying Widow(er)	Head of Household
<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> 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.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> 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.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> 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.
For example, if the amount on Line 3 is \$13,000 enter \$450.00 on Line 4.  $\$13,000 - \$10,000 = \$3,000$ $\$3,000 \times .05 = \$150.00$ $\$150.00 + \$300.00 = \$450.00$	For example, if the amount on Line 3 is \$22,500 enter \$725.00 on Line 4.  $\$22,500 - \$20,000 = \$2,500$ $\$2,500 \times .05 = \$125.00$ $\$125.00 + \$600.00 = \$725.00$	For example, if the amount on Line 3 is \$20,000 enter \$680.00 on Line 4.  $\$20,000 - \$16,000 = \$4,000$ $\$4,000 \times .05 = \$200.00$ $\$200.00 + \$480.00 = \$680.00$