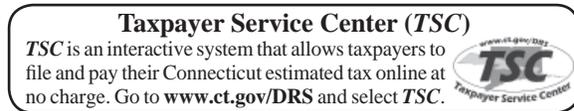


## Form CT-1040ES

### 2016 Estimated Connecticut Income Tax Payment Coupon for Individuals

This package contains all forms, worksheets, tables, and instructions you need to file your 2016 estimated Connecticut income tax payments.

You can electronically file this form using the Connecticut **Taxpayer Service Center (TSC)**. Visit the **TSC** at [www.ct.gov/DRS](http://www.ct.gov/DRS) for more information on how to file and pay electronically.



Mailing labels are enclosed for you to use when making estimated payments. This is the only notification you will receive about your estimated Connecticut income tax requirements.

**Who Should File This Coupon:** Use this coupon if you are required to make estimated income tax payments for the 2016 taxable year.

**Nonresidents and Part-Year Residents:** Nonresident individuals are subject to Connecticut income tax on their Connecticut-sourced 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-sourced** 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.

**Who Is Required to Make Estimated Payments:** You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2016 taxable year.

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

- 90% of the income tax shown on your **2016 Connecticut income tax return**; or
- 100% of the income tax shown on your **2015 Connecticut income tax return** if you filed a 2015 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if you were:

- A Connecticut resident during the 2015 taxable year and you did not file a 2015 income tax return because you had no Connecticut income tax liability; or
- A nonresident or part-year resident with Connecticut-sourced income during the 2015 taxable year and you did not file a 2015 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2015 taxable year, you **must** use 90% of the income tax shown on your 2016 Connecticut income tax return as your required annual payment.

**When to File:** Estimated payments for the 2016 taxable year are due on or before April 15, June 15, September 15, 2016, and January 15, 2017. Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day. An estimated payment will be considered timely filed if either electronically received or postmarked by the U.S. Postal Service or any other approved designated private delivery service on or before the due date. See **Policy Statement 2015(2)**, *Designated Private Delivery Services and Designated Types of Service*.

**How Much Should I Pay:** Complete the *2016 Estimated Connecticut Income Tax Worksheet* on Page 2 to calculate your required annual payment.

**Special Rules for Farmers and Fishermen:** If you are a farmer or fisherman (as defined in Internal Revenue Code §6654(i)(2)) who is required to make estimated income tax payments, you are required to make only **one** payment. Your installment is due on or before January 15, 2017, for the 2016 taxable year. The required installment is the lesser of 66<sup>2</sup>/<sub>3</sub>% of the income tax shown on your 2016 Connecticut income tax return or 100% of the income tax shown on your 2015 Connecticut income tax return. See **Informational Publication 2010(16)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

**Annualized Income Installment Method:** If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2015(17)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES*.

**Interest:** You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up for the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2017, or the date on which the underpayment is paid.

If you file your income tax return for the 2016 taxable year on or before January 31, 2017, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2017.

A farmer or fisherman who files a 2016 Connecticut income tax return on or before March 1, 2017, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

### Worksheet Instructions

**Line 2:** Enter the total of your estimated allowable Connecticut modifications. See the instructions for *Schedule 1 - Modifications to Federal Adjusted Gross Income* of **Form CT-1040** or **Form CT-1040NR/PY** for information about allowable modifications.

**Social Security Benefit Adjustment:** If your required Connecticut income tax return filing status is **Single** or **Married Filing Separately** and you expect your 2016 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2016 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If you will file a federal income tax return as **Married Filing Jointly, Qualifying Widow(er) with Dependent Child**, or **Head of Household** and you expect your federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits that you expect to report on your 2016 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* on Page 3 and include the amount from Line F on Line 2.

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

## 2016 Estimated Connecticut Income Tax Worksheet

1. Federal adjusted gross income you expect in the 2016 taxable year (from 2016 federal Form 1040ES, 2016 Estimated Tax Worksheet, Line 1) .....	1.	
2. Allowable Connecticut modifications: Additions or subtractions, see instructions, Page 1.....	2.	
3. Connecticut adjusted gross income (AGI): Combine Line 1 and Line 2. ....	3.	
<b>Nonresidents and part-year residents:</b> Enter your Connecticut-sourced income if greater than your Connecticut adjusted gross income.		
4. Connecticut income tax: Complete the <i>Tax Calculation Schedule</i> on Page 3. ....	4.	
5. Apportionment factor: Connecticut residents enter 1.0000. <b>Nonresidents and part-year residents</b> , see instructions. ....	5.	.
6. Multiply Line 5 by Line 4. ....	6.	
7. Credit for income taxes paid to qualifying jurisdictions: See instructions. ....	7.	
8. Subtract Line 7 from Line 6.....	8.	
9. Estimated Connecticut alternative minimum tax: See instructions. ....	9.	
10. Add Line 8 and Line 9.....	10.	
11. Estimated allowable credit(s) from Schedule CT-IT Credit: See instructions. ....	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 the income tax shown on your 2015 Connecticut income tax return. See instructions. ....	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 lesser of 100% of the income tax shown on your 2015 Connecticut income tax return or 90% of the income tax shown on your 2016 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 2015 Connecticut income tax return.		
16. Connecticut income tax withheld or expected to be withheld during the 2016 taxable year.....	16.	
17. Subtract Line 16 from Line 15. If zero or less, or if Line 12 minus Line 16 is less than \$1,000, no estimated payment is required.....	17.	
18. Installment amount.....	18.	.25
19. Multiply Line 17 by Line 18. Pay this amount for each installment. ....	19.	

**Line 5: Apportionment Factor:** Nonresidents and part-year residents, if your Connecticut-sourced income **is greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income **is less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

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

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

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

**Line 9:** If you expect to owe federal alternative minimum tax for the 2016 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.

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

**Line 14:** If your 2015 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your return (Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16). If you were a resident during the 2015 taxable year and you did not file a 2015 Connecticut income tax return because you had no Connecticut income tax liability, enter "0."

If you were a nonresident or part-year resident during the 2015 taxable year **with** Connecticut-sourced income and you did not file a 2015 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

### Payment Options

Visit the Department of Revenue Services (DRS) website at [www.ct.gov/TSC](http://www.ct.gov/TSC) to pay your Connecticut estimated taxes electronically using the **TSC**.

#### Pay by Credit Card or Debit Card



You may elect to pay your estimated 2016 Connecticut income tax liability using your credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

- Visit: [www.officialpayments.com](http://www.officialpayments.com) and select *State Payments*; or
- Call Official Payments Corporation at **800-487-4567**.

Do not mail Form CT-1040ES if you make your payment by credit card or debit card. Your payment will be effective on the date you make the charge.

#### Pay by Mail

Make your check payable to **Commissioner of Revenue Services**. To ensure your payment is applied to your account, write "2016 Form CT-1040ES" and your Social Security Number (SSN), optional, on the front of your check. Be sure to sign your check and paper clip it to the front of the coupon. **Do not send cash.** DRS may submit your check to your bank electronically.

## Tax Calculation Schedule

1. Enter Connecticut AGI from <i>2016 Estimated Connecticut Income Tax Worksheet</i> , Line 3.	1.		00
2. Enter the exemption amount from <i>Table A, Personal Exemptions</i> . If zero, enter "0."	2.		00
3. <b>Connecticut Taxable Income:</b> Subtract Line 2 from Line 1. If less than zero, enter "0."	3.		00
4. <b>Tax Calculation:</b> See <i>Table B, Tax Calculation</i> .	4.		00
5. Enter the phase-out amount from <i>Table C, 3% Tax Rate Phase-Out Add-Back</i> . If zero, enter "0."	5.		00
6. Enter the recapture amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6.		00
7. <b>Connecticut Income Tax:</b> Add Lines 4, 5, and 6.	7.		00
8. Enter the decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0."	8.	.	
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9.		00
10. <b>Connecticut Income Tax:</b> Subtract Line 9 from Line 7. Enter here and on <i>2016 Estimated Connecticut Income Tax Worksheet</i> , Line 4.	10.		00

## Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on <b>Form CT-1040</b> or <b>Form CT-1040NR/PY</b> , Line 1.		00
<p>If your filing status is <b>single or married filing separately</b>, is the amount on Line 1 \$50,000 or more?</p> <p><input type="checkbox"/> <b>Yes: Complete</b> this worksheet.</p> <p><input type="checkbox"/> <b>No: Do not complete</b> this worksheet. *</p> <p>If your filing status is <b>married filing jointly, qualifying widow(er) with dependent child, or head of household</b>, is the amount on Line 1 \$60,000 or more?</p> <p><input type="checkbox"/> <b>Yes: Complete</b> this worksheet.</p> <p><input type="checkbox"/> <b>No: Do not complete</b> this worksheet. *</p> <p>* If you answered <b>No</b> to either question, enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the <i>2016 Estimated Connecticut Income Tax Worksheet</i>, Line 2.</p>		
A. Enter the amount you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 1. <b>If Line A is zero or less, stop here. Otherwise, go to Line B.</b>	A.	
B. Enter the amount you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 10. <b>If Line B is zero or less, stop here. Otherwise, go to Line C.</b>	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Expected taxable amount of Social Security benefits you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 19.	E.	
F. <b>Social Security benefit adjustment:</b> Subtract Line D from Line E. Enter the amount here and as a subtraction on the <i>2016 Estimated Connecticut Income Tax Worksheet</i> , Line 2. If Line D is greater than or equal to Line E, enter "0."	F.	

\*\* Visit the IRS website at [www.irs.gov](http://www.irs.gov) or call the IRS at 800-829-3676 to obtain federal Publication 505.

**Table A - Personal Exemptions for 2016 Taxable Year** - Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3. Use the filing status you expect to report on your 2016 tax return and your Connecticut AGI \*\*\* (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Married Filing Jointly or Qualified 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	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$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						

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

**Table B - Tax Calculation for 2016 Taxable Year** - Enter the tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5. Use the filing status you expect to report on your 2016 tax return. This initial tax calculation does not include personal tax credits, 3% phase-out add-back, or tax recapture.

<b>Single or Married Filing Separately</b> - If the amount on the <i>Tax Calculation Schedule</i> , Line 3 is:			
Less than or equal to.....	\$ 10,000.....	3.00%	
More than \$10,000, but less than or equal to.....	\$ 50,000.....	\$300 plus 5.0% of the excess over \$10,000	
More than \$50,000, but less than or equal to.....	\$100,000.....	\$2,300 plus 5.5% of the excess over \$50,000	
More than \$100,000, but less than or equal to.....	\$200,000.....	\$5,050 plus 6.0% of the excess over \$100,000	
More than \$200,000, but less than or equal to.....	\$250,000.....	\$11,050 plus 6.5% of the excess over \$200,000	
More than \$250,000, but less than or equal to.....	\$500,000.....	\$14,300 plus 6.9% of the excess over \$250,000	
More than \$500,000.....		\$31,550 plus 6.99% of the excess over \$500,000	
<b>Single or Married Filing Separately Examples:</b>			
Line 3 is \$13,000, Line 4 is \$450		Line 3 is \$525,000, Line 4 is \$33,298	
<b>\$13,000 - \$10,000</b>	<b>= \$3,000</b>	<b>\$525,000 - \$500,000</b>	<b>= \$25,000</b>
<b>\$3,000 X .05</b>	<b>= \$150</b>	<b>\$25,000 x .0699</b>	<b>= \$1,748</b>
<b>\$300 + \$150</b>	<b>= \$450</b>	<b>\$31,550 + \$1,748</b>	<b>= \$33,298</b>
<b>Married Filing Jointly/Qualifying Widow(er)</b> - If the amount on the <i>Tax Calculation Schedule</i> , Line 3 is:			
Less than or equal to.....	\$ 20,000.....	3.00%	
More than \$20,000, but less than or equal to.....	\$100,000.....	\$600 plus 5.0% of the excess over \$20,000	
More than \$100,000, but less than or equal to.....	\$200,000.....	\$4,600 plus 5.5% of the excess over \$100,000	
More than \$200,000, but less than or equal to.....	\$400,000.....	\$10,100 plus 6.0% of the excess over \$200,000	
More than \$400,000, but less than or equal to.....	\$500,000.....	\$22,100 plus 6.5% of the excess over \$400,000	
More than \$500,000, but less than or equal to.....	\$1,000,000.....	\$28,600 plus 6.9% of the excess over \$500,000	
More than \$1,000,000.....		\$63,100 plus 6.99% of the excess over \$1,000,000	
<b>Married Filing Jointly/Qualifying Widow(er) Examples:</b>			
Line 3 is \$22,500, Line 4 is \$725		Line 3 is \$1,100,000, Line 4 is \$70,090	
<b>\$22,500 - \$20,000</b>	<b>= \$2,500</b>	<b>\$1,100,000 - \$1,000,000</b>	<b>= \$100,000</b>
<b>\$2,500 x .05</b>	<b>= \$125</b>	<b>\$100,000 x .0699</b>	<b>= \$6,990</b>
<b>\$600 + \$125</b>	<b>= \$725</b>	<b>\$63,100 + \$6,990</b>	<b>= \$70,090</b>
<b>Head of Household</b> - If the amount on the <i>Tax Calculation Schedule</i> , Line 3 is:			
Less than or equal to.....	\$ 16,000.....	3.00%	
More than \$16,000, but less than or equal to.....	\$ 80,000.....	\$480 plus 5.0% of the excess over \$16,000	
More than \$80,000, but less than or equal to.....	\$160,000.....	\$3,680 plus 5.5% of the excess over \$80,000	
More than \$160,000, but less than or equal to.....	\$320,000.....	\$8,080 plus 6.0% of the excess over \$160,000	
More than \$320,000, but less than or equal to.....	\$400,000.....	\$17,680 plus 6.5% of the excess over \$320,000	
More than \$400,000, but less than or equal to.....	\$800,000.....	\$22,880 plus 6.9% of the excess over \$400,000	
More than \$800,000.....		\$50,480 plus 6.99% of the excess over \$800,000	
<b>Head of Household Examples:</b>			
Line 3 is \$20,000, Line 4 is \$680		Line 3 is \$825,000, Line 4 is \$52,228	
<b>\$20,000 - \$16,000</b>	<b>= \$4,000</b>	<b>\$825,000 - \$800,000</b>	<b>= \$25,000</b>
<b>\$4,000 x .05</b>	<b>= \$200</b>	<b>\$25,000 x .0699</b>	<b>= \$1,748</b>
<b>\$480 + \$200</b>	<b>= \$680</b>	<b>\$50,480 + \$1,748</b>	<b>= \$52,228</b>

**Table C - 3% Tax Rate Phase-Out Add-Back** - Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5 and continue to Line 6. Use the filing status you expect to report on your 2016 tax return and your Connecticut AGI \* (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI*		3%	Connecticut AGI*		3%	Connecticut AGI*		3%	Connecticut AGI*		3%
More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back
\$ 0	\$ 56,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 20	\$100,500	\$105,500	\$ 40	\$50,250	\$52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32
\$ 61,500	\$ 66,500	\$ 40	\$105,500	\$110,500	\$ 80	\$52,750	\$55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$ 66,500	\$ 71,500	\$ 60	\$110,500	\$115,500	\$120	\$55,250	\$57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$ 71,500	\$ 76,500	\$ 80	\$115,500	\$120,500	\$160	\$57,750	\$60,250	\$ 80	\$ 90,500	\$ 94,500	\$128
\$ 76,500	\$ 81,500	\$100	\$120,500	\$125,500	\$200	\$60,250	\$62,750	\$100	\$ 94,500	\$ 98,500	\$160
\$ 81,500	\$ 86,500	\$120	\$125,500	\$130,500	\$240	\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192
\$ 86,500	\$ 91,500	\$140	\$130,500	\$135,500	\$280	\$65,250	\$67,750	\$140	\$102,500	\$106,500	\$224
\$ 91,500	\$ 96,500	\$160	\$135,500	\$140,500	\$320	\$67,750	\$70,250	\$160	\$106,500	\$110,500	\$256
\$ 96,500	\$101,500	\$180	\$140,500	\$145,500	\$360	\$70,250	\$72,750	\$180	\$110,500	\$114,500	\$288
\$101,500	and up	\$200	\$145,500	and up	\$400	\$72,750	and up	\$200	\$114,500	and up	\$320

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

**Table D - Tax Recapture** - Enter the recapture amount on the *Tax Calculation Schedule*, Line 6 and continue to Line 7. Use the filing status you expect to report on your 2016 tax return and your Connecticut AGI \* (*Tax Calculation Schedule*, Line 1) to determine your recapture amount.

Single or Married Filing Separately			Married Filing Jointly or Qualified Widow(er)			Head of Household		
Connecticut AGI*		Recapture Amount	Connecticut AGI*		Recapture Amount	Connecticut AGI*		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$ 0	\$320,000	\$ 0
\$200,000	\$205,000	\$ 90	\$400,000	\$410,000	\$ 180	\$320,000	\$328,000	\$ 140
\$205,000	\$210,000	\$ 180	\$410,000	\$420,000	\$ 360	\$328,000	\$336,000	\$ 280
\$210,000	\$215,000	\$ 270	\$420,000	\$430,000	\$ 540	\$336,000	\$344,000	\$ 420
\$215,000	\$220,000	\$ 360	\$430,000	\$440,000	\$ 720	\$344,000	\$352,000	\$ 560
\$220,000	\$225,000	\$ 450	\$440,000	\$450,000	\$ 900	\$352,000	\$360,000	\$ 700
\$225,000	\$230,000	\$ 540	\$450,000	\$460,000	\$1,080	\$360,000	\$368,000	\$ 840
\$230,000	\$235,000	\$ 630	\$460,000	\$470,000	\$1,260	\$368,000	\$376,000	\$ 980
\$235,000	\$240,000	\$ 720	\$470,000	\$480,000	\$1,440	\$376,000	\$384,000	\$1,120
\$240,000	\$245,000	\$ 810	\$480,000	\$490,000	\$1,620	\$384,000	\$392,000	\$1,260
\$245,000	\$250,000	\$ 900	\$490,000	\$500,000	\$1,800	\$392,000	\$400,000	\$1,400
\$250,000	\$255,000	\$ 990	\$500,000	\$510,000	\$1,980	\$400,000	\$408,000	\$1,540
\$255,000	\$260,000	\$1,080	\$510,000	\$520,000	\$2,160	\$408,000	\$416,000	\$1,680
\$260,000	\$265,000	\$1,170	\$520,000	\$530,000	\$2,340	\$416,000	\$424,000	\$1,820
\$265,000	\$270,000	\$1,260	\$530,000	\$540,000	\$2,520	\$424,000	\$432,000	\$1,960
\$270,000	\$275,000	\$1,350	\$540,000	\$550,000	\$2,700	\$432,000	\$440,000	\$2,100
\$275,000	\$280,000	\$1,440	\$550,000	\$560,000	\$2,880	\$440,000	\$448,000	\$2,240
\$280,000	\$285,000	\$1,530	\$560,000	\$570,000	\$3,060	\$448,000	\$456,000	\$2,380
\$285,000	\$290,000	\$1,620	\$570,000	\$580,000	\$3,240	\$456,000	\$464,000	\$2,520
\$290,000	\$295,000	\$1,710	\$580,000	\$590,000	\$3,420	\$464,000	\$472,000	\$2,660
\$295,000	\$300,000	\$1,800	\$590,000	\$600,000	\$3,600	\$472,000	\$480,000	\$2,800
\$300,000	\$305,000	\$1,890	\$600,000	\$610,000	\$3,780	\$480,000	\$488,000	\$2,940
\$305,000	\$310,000	\$1,980	\$610,000	\$620,000	\$3,960	\$488,000	\$496,000	\$3,080
\$310,000	\$315,000	\$2,070	\$620,000	\$630,000	\$4,140	\$496,000	\$504,000	\$3,220
\$315,000	\$320,000	\$2,160	\$630,000	\$640,000	\$4,320	\$504,000	\$512,000	\$3,360
\$320,000	\$325,000	\$2,250	\$640,000	\$650,000	\$4,500	\$512,000	\$520,000	\$3,500
\$325,000	\$330,000	\$2,340	\$650,000	\$660,000	\$4,680	\$520,000	\$528,000	\$3,640
\$330,000	\$335,000	\$2,430	\$660,000	\$670,000	\$4,860	\$528,000	\$536,000	\$3,780
\$335,000	\$340,000	\$2,520	\$670,000	\$680,000	\$5,040	\$536,000	\$544,000	\$3,920
\$340,000	\$345,000	\$2,610	\$680,000	\$690,000	\$5,220	\$544,000	\$552,000	\$4,060
\$345,000	\$500,000	\$2,700	\$690,000	\$1,000,000	\$5,400	\$552,000	\$800,000	\$4,200
\$500,000	\$505,000	\$2,750	\$1,000,000	\$1,010,000	\$5,500	\$800,000	\$808,000	\$4,280
\$505,000	\$510,000	\$2,800	\$1,010,000	\$1,020,000	\$5,600	\$808,000	\$816,000	\$4,360
\$510,000	\$515,000	\$2,850	\$1,020,000	\$1,030,000	\$5,700	\$816,000	\$824,000	\$4,440
\$515,000	\$520,000	\$2,900	\$1,030,000	\$1,040,000	\$5,800	\$824,000	\$832,000	\$4,520
\$520,000	\$525,000	\$2,950	\$1,040,000	\$1,050,000	\$5,900	\$832,000	\$840,000	\$4,600
\$525,000	\$530,000	\$3,000	\$1,050,000	\$1,060,000	\$6,000	\$840,000	\$848,000	\$4,680
\$530,000	\$535,000	\$3,050	\$1,060,000	\$1,070,000	\$6,100	\$848,000	\$856,000	\$4,760
\$535,000	\$540,000	\$3,100	\$1,070,000	\$1,080,000	\$6,200	\$856,000	\$864,000	\$4,840
\$540,000	and up	\$3,150	\$1,080,000	and up	\$6,300	\$864,000	and up	\$4,920

**Table E - Personal Tax Credits for 2016 Taxable Year** - Enter the decimal amount on the *Tax Calculation Schedule*, Line 8 and continue to Line 9. Use the filing status you expect to report on your 2016 tax return and your Connecticut AGI \* (*Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Married Filing Jointly or Qualified 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	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$22,800	.35	\$33,500	\$34,000	.35	\$18,500	\$19,000	.35	\$27,500	\$28,000	.35
\$22,800	\$23,300	.30	\$34,000	\$34,500	.30	\$19,000	\$19,500	.30	\$28,000	\$28,500	.30
\$23,300	\$23,800	.25	\$34,500	\$35,000	.25	\$19,500	\$20,000	.25	\$28,500	\$29,000	.25
\$23,800	\$24,300	.20	\$35,000	\$35,500	.20	\$20,000	\$20,500	.20	\$29,000	\$29,500	.20
\$24,300	\$24,800	.15	\$35,500	\$36,000	.15	\$20,500	\$21,000	.15	\$29,500	\$30,000	.15
\$24,800	\$25,300	.14	\$36,000	\$36,500	.14	\$21,000	\$21,500	.14	\$30,000	\$30,500	.14
\$25,300	\$25,800	.13	\$36,500	\$37,000	.13	\$21,500	\$22,000	.13	\$30,500	\$31,000	.13
\$25,800	\$26,300	.12	\$37,000	\$37,500	.12	\$22,000	\$22,500	.12	\$31,000	\$31,500	.12
\$26,300	\$26,800	.11	\$37,500	\$38,000	.11	\$22,500	\$23,000	.11	\$31,500	\$32,000	.11
\$26,800	\$27,300	.10	\$38,000	\$38,500	.10	\$23,000	\$23,500	.10	\$32,000	\$32,500	.10
\$27,300	\$27,800	.09	\$38,500	\$39,000	.09	\$23,500	\$24,000	.09	\$32,500	\$33,000	.09
\$27,800	\$28,300	.08	\$39,000	\$39,500	.08	\$24,000	\$24,500	.08	\$33,000	\$33,500	.08
\$28,300	\$28,800	.07	\$39,500	\$40,000	.07	\$24,500	\$25,000	.07	\$33,500	\$34,000	.07
\$28,800	\$29,300	.06	\$40,000	\$40,500	.06	\$25,000	\$25,500	.06	\$34,000	\$34,500	.06
\$29,300	\$29,800	.05	\$40,500	\$41,000	.05	\$25,500	\$26,000	.05	\$34,500	\$35,000	.05
\$29,800	\$30,300	.04	\$41,000	\$41,500	.04	\$26,000	\$26,500	.04	\$35,000	\$35,500	.04
\$30,300	\$30,800	.03	\$41,500	\$42,000	.03	\$26,500	\$27,000	.03	\$35,500	\$36,000	.03
\$30,800	\$31,300	.02	\$42,000	\$42,500	.02	\$27,000	\$27,500	.02	\$36,000	\$36,500	.02
\$31,300	\$31,800	.01	\$42,500	\$43,000	.01	\$27,500	\$28,000	.01	\$36,500	\$37,000	.01
\$31,800	\$32,300	.00	\$43,000	\$43,500	.00	\$28,000	\$28,500	.00	\$37,000	\$37,500	.00
\$32,300	\$32,800	.00	\$43,500	\$44,000	.00	\$28,500	\$29,000	.00	\$37,500	\$38,000	.00
\$32,800	\$33,300	.00	\$44,000	\$44,500	.00	\$29,000	\$29,500	.00	\$38,000	\$38,500	.00
\$33,300	\$33,800	.00	\$44,500	\$45,000	.00	\$29,500	\$30,000	.00	\$38,500	\$39,000	.00
\$33,800	\$34,300	.00	\$45,000	\$45,500	.00	\$30,000	\$30,500	.00	\$39,000	\$39,500	.00
\$34,300	\$34,800	.00	\$45,500	\$46,000	.00	\$30,500	\$31,000	.00	\$39,500	\$40,000	.00
\$34,800	\$35,300	.00	\$46,000	\$46,500	.00	\$31,000	\$31,500	.00	\$40,000	\$40,500	.00
\$35,300	\$35,800	.00	\$46,500	\$47,000	.00	\$31,500	\$32,000	.00	\$40,500	\$41,000	.00
\$35,800	\$36,300	.00	\$47,000	\$47,500	.00	\$32,000	\$32,500	.00	\$41,000	\$41,500	.00
\$36,300	\$36,800	.00	\$47,500	\$48,000	.00	\$32,500	\$33,000	.00	\$41,500	\$42,000	.00
\$36,800	\$37,300	.00	\$48,000	\$48,500	.00	\$33,000	\$33,500	.00	\$42,000	\$42,500	.00
\$37,300	\$37,800	.00	\$48,500	\$49,000	.00	\$33,500	\$34,000	.00	\$42,500	\$43,000	.00
\$37,800	\$38,300	.00	\$49,000	\$49,500	.00	\$34,000	\$34,500	.00	\$43,000	\$43,500	.00
\$38,300	\$38,800	.00	\$49,500	\$50,000	.00	\$34,500	\$35,000	.00	\$43,500	\$44,000	.00
\$38,800	\$39,300	.00	\$50,000	\$50,500	.00	\$35,000	\$35,500	.00	\$44,000	\$44,500	.00
\$39,300	\$39,800	.00	\$50,500	\$51,000	.00	\$35,500	\$36,000	.00	\$44,500	\$45,000	.00
\$39,800	\$40,300	.00	\$51,000	\$51,500	.00	\$36,000	\$36,500	.00	\$45,000	\$45,500	.00
\$40,300	\$40,800	.00	\$51,500	\$52,000	.00	\$36,500	\$37,000	.00	\$45,500	\$46,000	.00
\$40,800	\$41,300	.00	\$52,000	\$52,500	.00	\$37,000	\$37,500	.00	\$46,000	\$46,500	.00
\$41,300	\$41,800	.00	\$52,500	\$53,000	.00	\$37,500	\$38,000	.00	\$46,500	\$47,000	.00
\$41,800	\$42,300	.00	\$53,000	\$53,500	.00	\$38,000	\$38,500	.00	\$47,000	\$47,500	.00
\$42,300	\$42,800	.00	\$53,500	\$54,000	.00	\$38,500	\$39,000	.00	\$47,500	\$48,000	.00
\$42,800	\$43,300	.00	\$54,000	\$54,500	.00	\$39,000	\$39,500	.00	\$48,000	\$48,500	.00
\$43,300	\$43,800	.00	\$54,500	\$55,000	.00	\$39,500	\$40,000	.00	\$48,500	\$49,000	.00
\$43,800	\$44,300	.00	\$55,000	\$55,500	.00	\$40,000	\$40,500	.00	\$49,000	\$49,500	.00
\$44,300	\$44,800	.00	\$55,500	\$56,000	.00	\$40,500	\$41,000	.00	\$49,500	\$50,000	.00
\$44,800	\$45,300	.00	\$56,000	\$56,500	.00	\$41,000	\$41,500	.00	\$50,000	\$50,500	.00
\$45,300	\$45,800	.00	\$56,500	\$57,000	.00	\$41,500	\$42,000	.00	\$50,500	\$51,000	.00
\$45,800	\$46,300	.00	\$57,000	\$57,500	.00	\$42,000	\$42,500	.00	\$51,000	\$51,500	.00
\$46,300	\$46,800	.00	\$57,500	\$58,000	.00	\$42,500	\$43,000	.00	\$51,500	\$52,000	.00
\$46,800	\$47,300	.00	\$58,000	\$58,500	.00	\$43,000	\$43,500	.00	\$52,000	\$52,500	.00
\$47,300	\$47,800	.00	\$58,500	\$59,000	.00	\$43,500	\$44,000	.00	\$52,500	\$53,000	.00
\$47,800	\$48,300	.00	\$59,000	\$59,500	.00	\$44,000	\$44,500	.00	\$53,000	\$53,500	.00
\$48,300	\$48,800	.00	\$59,500	\$60,000	.00	\$44,500	\$45,000				

Please print or type. Complete in blue or black ink only.

Reason for change		
Effective date of change	Your Social Security Number ____-____-____ :          :	Spouse's Social Security Number ____-____-____ :          :
Your first name and middle initial		Last name
Spouse's first name and middle initial		Last name
Mailing address (number and street), apartment number,		PO box
City, town, or post office	State	ZIP code

Complete this form if the name or address shown on your **CT-1040ES** coupon is incorrect. Do not mail this form with the estimated payment coupon and payment. Mail separately to: Department of Revenue Services, PO Box 2937, Hartford CT 06104-2937

✂..... **Cut here.** .....✂

 		<p>Choose to file returns, pay amounts due, and direct deposit refunds electronically using the TSC.</p> <p><b>It's fast and free!</b></p>	
<b>Internet</b>	<p><b>Tax Information</b></p> <p>The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.</p>	<p><b>Forms and Publications</b></p> <p>Connecticut forms and publications may be viewed, downloaded, or printed by visiting <b>www.ct.gov/DRS</b> the DRS website.</p>	<b>Internet</b>
<b>Phone</b>	<p>For telephone assistance, call the Department of Revenue Services (DRS) at <b>800-382-9463</b> (Connecticut calls outside the Greater Hartford calling area only); or <b>860-297-5962</b> (from anywhere).</p>	<p><b>800-382-9463</b> (Connecticut calls outside the Greater Hartford calling area only) and select <b>Option 2</b>; or <b>860-297-4753</b> (from anywhere).</p>	<b>Phone</b>
<b>E-Mail</b>	<p>Send routine tax questions to <b>drs@po.state.ct.us</b> (do not send account-related inquiries). For account-related questions, including bill and refund inquiries, use the <b>Secure Mailbox</b> feature by logging into the <i>TSC</i>.</p>	<p>Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to <b>ctforms.drs@po.state.ct.us</b></p>	<b>E-Mail</b>
<b>Walk-In</b>	<p>Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative. All calls are answered at our main office in Hartford, not at the field offices.</p>		<b>Walk-In</b>
<p><b>Bridgeport</b> 10 Middle St</p>		<p><b>Hartford</b> 25 Sigourney St</p>	<p><b>Norwich</b> 401 West Thames St Building 700</p>
		<p><b>Waterbury</b> 55 West Main St Suite 100</p>	
<p><b>Federal Tax Information</b></p> <p>For questions about <b>federal taxes</b>, visit <b>www.irs.gov</b> or call the Internal Revenue Service (IRS) at 800-829-1040. To order <b>federal tax forms</b>, call 800-829-3676.</p> 		<p><b>Statewide Services</b></p> <p>Visit the <i>Official State of Connecticut Website</i> at <b>www.ct.gov</b> for information on statewide services and programs.</p> 	

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**CT DEPARTMENT OF REVENUE SERVICES  
PO BOX 5053  
HARTFORD CT 06102-5053**



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**CT DEPARTMENT OF REVENUE SERVICES  
PO BOX 5053  
HARTFORD CT 06102-5053**



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**CT DEPARTMENT OF REVENUE SERVICES  
PO BOX 5053  
HARTFORD CT 06102-5053**



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**CT DEPARTMENT OF REVENUE SERVICES  
PO BOX 5053  
HARTFORD CT 06102-5053**



Dept. of Revenue Services  
PO Box 5053  
Hartford CT 06104-5053  
1040ES 00 16B 01 9999



**Form CT-1040ES**  
Estimated Connecticut Income Tax Payment  
Coupon for Individuals

**2016**  
(Rev. 01/16)

Use the enclosed mailing label to  
send your coupon and payment.

DRS Use ONLY

Due date

▶

April 15, 2016

Your Social Security Number



Spouse's Social Security Number



1. Payment amount

▶  .00

If the Social Security Number(s) is  
incorrect, make corrections directly on  
this coupon and cross out numeric scan  
line on bottom right.

**If name or address is incorrect,  
complete Form CTC-ES, Correction  
Form, on Page 6 of the enclosed  
instructions.**

- Do not send this coupon if no payment  
is due or if you pay electronically.
- **This is a personalized machine  
readable document - submit original  
coupon only.**
- Make check payable to **Commissioner  
of Revenue Services.**

Dept. of Revenue Services  
PO Box 5053  
Hartford CT 06104-5053  
1040ES 00 16B 01 9999



**Form CT-1040ES**  
Estimated Connecticut Income Tax Payment  
Coupon for Individuals

**2016**  
(Rev. 01/16)

Use the enclosed mailing label to  
send your coupon and payment.

DRS Use ONLY

Due date

▶

June 15, 2016

Your Social Security Number



Spouse's Social Security Number



1. Payment amount

▶  .00

If the Social Security Number(s) is  
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of Revenue Services.**

Dept. of Revenue Services  
PO Box 5053  
Hartford CT 06104-5053  
1040ES 00 16B 01 9999



**Form CT-1040ES**  
Estimated Connecticut Income Tax Payment  
Coupon for Individuals

**2016**  
(Rev. 01/16)

Use the enclosed mailing label to  
send your coupon and payment.

DRS Use ONLY

Due date

▶

September 15, 2016

Your Social Security Number



Spouse's Social Security Number



1. Payment amount

▶  .00

If the Social Security Number(s) is  
incorrect, make corrections directly on  
this coupon and cross out numeric scan  
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Dept. of Revenue Services  
PO Box 5053  
Hartford CT 06104-5053  
1040ES 00 16B 01 9999



**Form CT-1040ES**  
Estimated Connecticut Income Tax Payment  
Coupon for Individuals

**2016**  
(Rev. 01/16)

Use the enclosed mailing label to  
send your coupon and payment.

DRS Use ONLY

Due date

▶

January 15, 2017

Your Social Security Number



Spouse's Social Security Number



1. Payment amount

▶  .00

If the Social Security Number(s) is  
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