EXAMPLE A: U.S. GRADUATE STUDENT WITH TUITION FELLOWSHIP AND STIPEND

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)	27,350	<u>(</u>
2.	Allowable Connecticut modifications: Additions or subtractions (to your AGI). See instructions	. 0	- [2
3.	Connecticut adjusted gross income: Combine Line 1 and Line 2	27,350	
-	Nonresidents and part-year residents: Enter your Connecticut-sourced income if greater than your Co		$\overline{)}$
4.	Connecticut income tax: Complete the Tax Calculation Schedule below	. 355	
5.	Apportionment factor: Connecticut residents enter 1.0000. Nonresidents and part-year residents , see Page 2	1.	
6.	Multiply Line 5 by Line 4	355	
7.	Credit for income taxes paid to qualifying jurisdictions: See instructions	0	
8.	Subtract Line 7 from Line 6	355	
9.	Estimated Connecticut alternative minimum tax: See instructions	0	
10.	Add Line 8 and Line 9	355	
11.	Estimated allowable credit(s) from Schedule CT-IT Credit: See instructions	. 0	
12.	Total estimated income tax: Subtract Line 11 from Line 10	355	
13.	Multiply Line 12 by 90% (66 ² / ₃ % for farmers and fishermen)	320	
14.	Enter 100% of the income tax shown on your 2015 Connecticut income tax return. Seginstructions14	375	
15.	Enter the lesser of Line 13 or Line 14. If Line 14 is blank, enter the amount from Log 13. This is your required annual payment. See caution below	320	
o m	aution: Generally, you may owe interest if you do not prepay (through timely estimates, with bulding, or both) the less n your 2015 Connecticut income tax return or 90% of the income tax shown on your 2016 Connecticut income take sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your	ser of 100% of the income tax shown ax return. To avoid interest charges, 2015 Connecticut income tax return.	, , -
16.	Connecticut income tax withheld or expected to be withheld delign the 2316 taxable year16	. 0	
17.	Subtract Line 16 from Line 15. If zero or less or if Line 12 minus Line 16 Less than \$1,000, no estimated payment is required.	320	
18.	Installment amount		
	Multiply Line 17 by Line 18. Pay this amount for each i stallment		5
	Tax Calculation Schedule		
1.	Enter Connecticut AGI from 2016 Estimated Connecticut Income Tax Worksheet, Line 3	27,350	00
2.	Enter the exemption amount from <i>Table A</i> , <i>Personal Exemptions</i> . If zero, enter "0."2.	15,000	00
3.	Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	12,350	00
4.	Tax Calculation: See Table B, Tax Calculation.	418	00
5.	Enter the phase-out amount from <i>Table C</i> , 3% <i>Phase-Out Add-Back</i> . If zero, enter "0."	0	00
6.	Enter the recapture amount from <i>Table D</i> , <i>Tax Recapture</i> . If zero, enter "0."	0	00
7.	Connecticut Income Tax: Add Lines 4, 5, and 6	418	00
8.	Enter the decimal amount from Table E, Personal Tax Credits. If zero, enter "0."	0 . 1 5	
9.	Multiply the amount on Line 7 by the decimal amount on Line 8	63	00
10.	Connecticut Income Tax: Subtract Line 9 from Line 7. Enter here and on 2016 Estimated Connecticut Income Tax Worksheet, Line 4	355 .(00

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