

**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.	27,350
2. Allowable Connecticut modifications: Additions or subtractions (to your AGI). See instructions. ....	2.	0
3. Connecticut adjusted gross income: Combine Line 1 and Line 2. ....	3.	27,350



**Nonresidents and part-year residents:** Enter your Connecticut-sourced income if greater than your Connecticut adjusted gross income.

4. Connecticut income tax: Complete the <i>Tax Calculation Schedule</i> below. ....	4.	355
5. Apportionment factor: Connecticut residents enter 1.0000. <b>Nonresidents and part-year residents,</b> see Page 2. ....	5.	1 . [ ] [ ] [ ] [ ]
6. Multiply Line 5 by Line 4. ....	6.	355
7. Credit for income taxes paid to qualifying jurisdictions: See instructions. ....	7.	0
8. Subtract Line 7 from Line 6. ....	8.	355
9. Estimated Connecticut alternative minimum tax: See instructions. ....	9.	0
10. Add Line 8 and Line 9. ....	10.	355
11. Estimated allowable credit(s) from Schedule CT-IT Credit: See instructions. ....	11.	0
12. Total estimated income tax: Subtract Line 11 from Line 10. ....	12.	355
13. Multiply Line 12 by 90% (66 2/3% for farmers and fishermen). ....	13.	320
14. Enter 100% of the income tax shown on your 2015 Connecticut income tax return. See instructions. ....	14.	375
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.	320

**Caution:** Generally, you may owe interest if you do not prepay (through timely estimates, 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.	100
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.	220
18. Installment amount. ....	18.	.25
19. Multiply Line 17 by Line 18. Pay this amount for each installment. ....	19.	0



EXAMPLE

**Tax Calculation Schedule**

1. Enter Connecticut AGI from <i>2016 Estimated Connecticut Income Tax Worksheet</i> , Line 3. ....	1.	27,350	.00
2. Enter the exemption amount from <i>Table A, Personal Exemptions</i> . If zero, enter "0." ....	2.	15,000	.00
3. <b>Connecticut Taxable Income:</b> Subtract Line 2 from Line 1. If less than zero, enter "0." ....	3.	12,350	.00
4. <b>Tax Calculation:</b> See <i>Table B, Tax Calculation</i> . ....	4.	418	.00
5. Enter the phase-out amount from <i>Table C, 3% Phase-Out Add-Back</i> . If zero, enter "0." ....	5.	0	.00
6. Enter the recapture amount from <i>Table D, Tax Recapture</i> . If zero, enter "0." ....	6.	0	.00
7. <b>Connecticut Income Tax:</b> Add Lines 4, 5, and 6. ....	7.	418	.00
8. Enter the decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0." ....	8.	0 . 1 5 [ ] [ ]	
9. Multiply the amount on Line 7 by the decimal amount on Line 8. ....	9.	63	.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.	355	.00