

**Table 2. Individual Income and Tax Data, by State  
And Size of Adjusted Gross Income, Tax Year 2008**

*(Money amounts are in thousands of dollars)*

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
<b>CONNECTICUT</b>						
<b>Number of returns</b>	<b>1,742,470</b>	<b>988,361</b>	<b>248,621</b>	<b>167,838</b>	<b>240,643</b>	<b>97,007</b>
Number of joint returns	648,758	142,817	104,560	114,217	202,186	84,978
Number with paid preparer's signature	983,848	521,467	146,953	100,018	143,379	72,031
Number of exemptions	3,245,991	1,353,558	497,510	410,612	680,608	303,703
<b>Adjusted gross income (AGI) [2]</b>	<b>143,946,830</b>	<b>18,549,904</b>	<b>15,326,801</b>	<b>14,551,864</b>	<b>32,451,266</b>	<b>63,066,994</b>
Salaries and wages in AGI: [3] Number	1,448,425	776,457	216,624	149,396	220,077	85,871
Amount	102,517,191	16,221,104	11,920,306	11,299,610	25,639,095	37,437,077
Taxable interest: Number	1,022,603	398,044	174,746	138,058	218,098	93,657
Amount	4,255,851	694,621	310,828	280,932	580,427	2,389,043
Ordinary dividends: Number	550,795	192,051	79,675	69,708	131,094	78,267
Amount	4,821,347	478,556	265,408	263,519	685,374	3,128,488
Business or profession net income (less loss): Number	264,524	119,188	37,705	31,063	50,773	25,795
Amount	5,565,167	763,395	486,361	479,260	1,299,510	2,536,639
Number of farm returns	3,170	1,294	490	402	652	332
Net capital gain (less loss) in AGI: Number	397,508	133,267	52,565	46,830	94,707	70,139
Amount	8,377,022	185,124	50,138	73,497	357,007	7,711,257
Taxable individual retirement arrangements distributions: Number	169,350	76,527	29,736	22,452	29,707	10,928
Amount	2,535,684	506,431	336,386	344,104	725,359	623,407
Taxable pensions and annuities in AGI: Number	325,806	150,453	57,203	42,574	57,899	17,677
Amount	6,696,356	1,650,112	1,218,596	1,108,127	1,887,242	832,279
Unemployment compensation: [4] Number	142,183	85,808	22,138	15,135	15,860	3,242
Amount	728,418	408,661	120,127	83,352	93,241	23,036
Taxable Social Security benefits in AGI: Number	212,049	82,427	47,427	32,609	36,861	12,725
Amount	2,629,865	421,980	653,432	567,412	703,362	283,679
Self-employment retirement plans: Number	26,870	2,338	2,078	2,589	8,068	11,797
Amount	582,391	16,904	18,498	26,751	124,409	395,829
Total itemized deductions: [5] Number	770,296	179,467	145,671	127,533	221,745	95,880
Amount	24,852,797	2,851,055	2,832,012	2,868,277	6,479,090	9,822,363
State and local income taxes: Number	700,570	122,114	138,394	125,184	219,779	95,099
Amount	7,015,545	235,639	388,777	503,203	1,522,395	4,365,531
State and local general sales tax: Number	58,314	47,167	6,599	2,116	1,729	703
Amount	43,801	27,003	7,113	3,331	3,627	2,726
Real estate taxes: Number	709,078	151,478	133,047	120,476	212,229	91,848
Amount	4,462,349	702,609	614,259	612,389	1,338,998	1,194,096
Taxes paid: Number	769,818	178,688	145,799	127,657	221,795	95,879
Amount	12,128,695	1,021,079	1,064,879	1,176,959	2,991,018	5,874,760
Mortgage interest paid: Number	612,426	122,770	116,568	107,107	188,603	77,378
Amount	7,660,639	1,185,369	1,119,739	1,122,172	2,377,193	1,856,166
Contributions: Number	640,064	119,936	116,941	109,502	202,300	91,385
Amount	2,617,357	168,366	197,576	212,590	527,486	1,511,337
Taxable income: Number	1,410,664	660,969	246,071	167,059	239,923	96,642
Amount	106,169,926	9,687,541	9,937,211	9,872,381	23,448,768	53,224,026
Total tax credits: [6] Number	513,929	202,508	87,645	75,954	102,644	45,178
Amount	863,890	154,983	121,467	123,555	112,424	351,462
Residential energy tax credit: Number	2,326	394	425	404	778	325
Amount	2,349	242	356	402	886	464
Child tax credit: Number	275,003	102,589	61,682	53,031	57,681	20
Amount	343,053	88,485	91,777	86,689	76,070	31
Child and dependent care credit: Number	81,212	20,588	12,211	12,910	27,245	8,258
Amount	42,618	10,566	6,140	6,833	14,661	4,418
Earned income credit: [7] Number	190,504	190,504	0	0	0	0
Amount	345,990	345,990	0	0	0	0
Excess earned income credit (refundable): [8] Number	162,381	162,381	0	0	0	0
Amount	302,506	302,507	0	0	0	0
First-time homebuyer credit: Number	10,914	4,412	3,380	1,831	1,291	0
Amount	74,982	29,861	24,301	11,787	9,031	0
Alternative minimum tax: Number	95,523	411	823	1,723	19,555	73,011
Amount	655,052	1,961	1,186	2,590	41,482	607,834
Income tax: [9] Number	1,296,183	559,797	235,852	164,754	239,042	96,738
Amount	23,459,252	1,055,692	1,353,507	1,386,080	4,128,349	15,535,625
Total tax liability: [10] Number	1,369,203	626,501	240,350	165,862	239,609	96,881

Amount	24,551,029	1,259,538	1,460,187	1,488,322	4,374,193	15,968,790
Tax due at time of filing: [11] Number	301,896	120,721	45,159	30,889	64,121	41,006
Amount	1,640,325	138,679	97,239	87,428	278,586	1,038,391
Overpayments refunded: [12] Number	1,323,170	792,169	195,622	130,665	164,291	40,423
Amount	4,476,220	1,517,417	624,687	520,456	850,302	963,358

\*\* - Not shown to avoid disclosure of information about specific taxpayers. However, the data are combined with data in an adjacent size class, as appropriate, and included in the appropriate totals.

[1] Includes returns with adjusted gross deficit.

[2] Less deficit.

[3] "Number," here, and elsewhere in Table 2, represents number of returns, unless otherwise specified.

[4] Includes the Alaskan permanent fund, reported by residents of Alaska on Forms 1040A and 1040EZ's. This fund only applies to statistics in the U.S. totals, and the state of Alaska.

[5] "Itemized deductions" include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

[6] Unlike Table 1, Table 2's "Total tax credits" excludes the "earned income credit" which is shown separately below in the table.

[7] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable. See footnote 8 below for explanation of the refundable portion of the earned income credit.

[8] The refundable portion of the "earned income credit" equals "total income tax" minus the "earned income credit". If the result is negative, this amount is considered the refundable portion.

[9] "Income tax" is in general, the same as "income tax after credits" which was redefined in Tax Year 2000 to include the "alternative minimum tax (AMT)". Table 2 "Income tax" differs from "total income tax" (in Tables 1 and 3) in that Table 2 "Income tax" is after the subtraction of all tax credits except the earned income credit. See footnotes 7 and 8 above, for an explanation of the treatment of the earned income credit. "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury.

[10] For Table 2, "Total tax liability" differs from "Income tax," in that "Total tax liability" includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRA's), Social Security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain "other taxes" listed in the Form 1040 instructions.

[11] Reflects payments to or withholdings made to "Total tax liability" (footnote 10). The amount the tax filer owes when the income tax return is filed.

[12] The amount of overpayments the tax filer requested to have refunded.

[13] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTE: This table presents aggregates of *all* returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2009, including any returns filed for tax years preceding 2008.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the total tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in Table 2 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in Tables 1 and 3, as a result. Also, see footnote 13, above for differences in tax return coverage, which affects U.S. totals in this table.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the *SOI Spring Bulletin*. For further explanation of the tax terms, refer to the respective years' "Individual Income Tax Returns," Publication 1304.

Note: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Individual Master File System, May 2010.

