

Department of Revenue Services
State of Connecticut
PO Box 2974
Hartford CT 06104-2974
1120ES 0119W 01 9999



CT-1120 ESA
2019 Estimated Connecticut Corporation Business Tax
Payment Coupon - First Installment

A

2019
(Rev. 01/19)

See instructions below.

| | | |
|--|--|---|
| For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small> | Connecticut Tax Registration Number <input type="text"/> | Federal Employer ID Number (FEIN) <input type="text"/> |
| Corporation/Designated Taxable Member name This return MUST be filed electronically! | | Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary |
| Address (number and street) <input type="text"/> | PO Box <input type="text"/> | Payment amount due <input type="text"/> .00 |
| DO NOT MAIL paper return to DRS. | | |
| City, town, or post office <input type="text"/> | State <input type="text"/> ZIP code <input type="text"/> | |
| <input type="checkbox"/> Closing month has changed (Attach explanation). | Complete <i>Schedule 1</i> , on reverse, to calculate your payment amount. | |

Due date: 15th day of the 3rd month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, this return will be considered timely if filed by the next business day.

Complete this form in blue or black ink only.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

Who must file: Every corporation or combined group carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on *Schedule 1*, Line 7, is more than \$1,000.

This return must be filed and paid electronically. Only taxpayers that receive a waiver from electronic filing from the Department of Revenue Services (DRS) may file paper estimated payment coupons. **Form DRS-EWVR, *Electronic Filing and Payment Waiver Request*** can be found on the electronic filing information website at www.ct.gov/drs/TSCfiling.

If you received a waiver from electronic filing and payment from DRS, complete these payment coupons in blue or black ink only; **make checks payable to:** Commissioner of Revenue Services; and mail to the address at the top of the coupon.

Combined Unitary Filers

The tax shown on the prior year return (*Schedule 1*, Line 1) is the total tax due from all the taxable members of the combined group that filed with the designated taxable member in the prior year.

All estimated tax payments should be made by the designated taxable member using its tax registration number.

Visit the DRS website at portal.ct.gov/TSC to file and pay this return electronically.

Department of Revenue Services
State of Connecticut
PO Box 2974
Hartford CT 06104-2974
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CT-1120 ESB
2019 Estimated Connecticut Corporation Business Tax
Payment Coupon - Second Installment

B

2019
(Rev. 01/19)

See instructions above.

| | | |
|--|--|---|
| For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small> | Connecticut Tax Registration Number <input type="text"/> | Federal Employer ID Number (FEIN) <input type="text"/> |
| Corporation/Designated Taxable Member name This return MUST be filed electronically! | | Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary |
| Address (number and street) <input type="text"/> | PO Box <input type="text"/> | Payment amount due <input type="text"/> .00 |
| DO NOT MAIL paper return to DRS. | | |
| City, town, or post office <input type="text"/> | State <input type="text"/> ZIP code <input type="text"/> | |
| <input type="checkbox"/> Closing month has changed (Attach explanation). | Complete <i>Schedule 1</i> , on reverse, to calculate your payment amount. | |

Due date: 15th day of the 6th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, this return will be considered timely if filed by the next business day.

Schedule 1 - First Installment Calculation



| | | |
|--|-----|-----|
| 1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 30% (.30). | 1. | .00 |
| 2. Estimated current year tax before applying Corporation Business Tax credits. | 2. | .00 |
| 3. Multiply Line 1 by 50.01% (0.5001). See instructions for excess credit utilization. | 3. | .00 |
| 4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3. | 4. | .00 |
| 5. Subtotal: Subtract Line 4 from Line 2. | 5. | .00 |
| 6. Estimated PE credit. Do not exceed amount on Line 5. | 6. | .00 |
| 7. Subtotal: Subtract line 6 from Line 5. | 7. | .00 |
| 8. Current year first installment: Multiply Line 7 by 27% (.27) or enter the amount from Worksheet CT-1120AE, Line 20, Column A. | 8. | .00 |
| 9. First installment due: Lesser of Line 1 or Line 8. | 9. | .00 |
| 10. Overpayment from prior year (see Informational Publication 2018(9)). | 10. | .00 |
| 11. Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount here and on CT-1120 ESA, <i>Payment Amount Due</i> line. | 11. | .00 |

CT-1120 ESA Back (Rev. 01/19)

Visit the DRS website at portal.ct.gov/TSC to file and pay this return electronically.

Limit on credits: The amount of tax credits otherwise allowable against the Corporation Business Tax for any income year generally shall not exceed 50.01% of the amount of tax due prior to the application of tax credits.

For 2019, Research and Development, Research and Experimental Expenditures, and Urban and Industrial Site Reinvestment tax credits that remain after the application of the 50.01% limitation may be further used, provided that the total of all tax credits used shall not exceed 70% of the tax liability.

Interest: See **Informational Publication 2018(9)**, 2018 Q & A on *Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 11, then the corporation must enter on *Schedule 1*, Line 11, the following:

- CT-1120 ESA, First Installment, enter the amount from Worksheet CT-1120AE, Line 20, Column A;
- CT-1120 ESB, Second Installment, enter the amount from Worksheet CT-1120AE, Line 20, Column B;
- CT-1120 ESC, Third Installment, enter the amount from Worksheet CT-1120AE, Line 20, Column C; **or**
- CT-1120 ESD, Fourth Installment, enter the amount from Worksheet CT-1120AE, Line 20, Column D.

Schedule 1 - Second Installment Calculation



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|--|-----|-----|
| 1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 70% (.70). | 1. | .00 |
| 2. Estimated current year tax before applying Corporation Business Tax credits. | 2. | .00 |
| 3. Multiply Line 1 by 50.01% (0.5001). See instructions for excess credit utilization. | 3. | .00 |
| 4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3. | 4. | .00 |
| 5. Subtotal: Subtract Line 4 from Line 2. | 5. | .00 |
| 6. Estimated PE credit. Do not exceed amount on Line 5. | 6. | .00 |
| 7. Subtotal: Subtract line 6 from Line 5. | 7. | .00 |
| 8. Current year second installment: Multiply Line 7 by 63% (.63) or enter the amount from Worksheet CT-1120AE, Line 20, Column B. | 8. | .00 |
| 9. Second installment due: Lesser of Line 1 or Line 8. | 9. | .00 |
| 10. Amount paid with Form CT-1120 ESA , plus overpayment from prior year. | 10. | .00 |
| 11. Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount here and on CT-1120 ESB, <i>Payment Amount Due</i> line. | 11. | .00 |

CT-1120 ESB Back (Rev. 01/19)

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CT-1120 ESC
2019 Estimated Connecticut Corporation Business Tax
Payment Coupon - Third Installment



2019
(Rev. 01/19)

See instructions below.

| | | |
|--|--|---|
| For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small> | Connecticut Tax Registration Number <input type="text"/> | Federal Employer ID Number (FEIN) <input type="text"/> |
| Corporation/Designated Taxable Member name This return MUST be filed electronically! | | Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary |
| Address (number and street) <input type="text"/> | PO Box <input type="text"/> | Payment amount due <input type="text"/> .00 |
| DO NOT MAIL paper return to DRS. | | |
| City, town, or post office <input type="text"/> | State <input type="text"/> | ZIP code <input type="text"/> |
| <input type="checkbox"/> Closing month has changed (Attach explanation). | Complete <i>Schedule 1</i> , on reverse, to calculate your payment amount. | |

Due date: 15th day of the 9th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, this return will be considered timely if filed by the next business day.

Complete this form in blue or black ink only.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

Who must file: Every corporation or combined group carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on *Schedule 1*, Line 7, is more than \$1,000.

This return must be filed and paid electronically. Only taxpayers that receive a waiver from electronic filing from the Department of Revenue Services (DRS) may file paper estimated payment coupons. **Form DRS-EWVR, *Electronic Filing and Payment Waiver Request*** can be found on the electronic filing information website at www.ct.gov/drs/TSCfiling.

If you received a waiver from electronic filing and payment from DRS, complete these payment coupons in blue or black ink only; **make checks payable to:** Commissioner of Revenue Services; and mail to the address at the top of the coupon.

Combined Unitary Filers

The tax shown on the prior year return (*Schedule 1*, Line 1) is the total tax due from all the taxable members of the combined group that filed with the designated taxable member in the prior year.

All estimated tax payments should be made by the designated taxable member using its tax registration number.

Visit the DRS website at portal.ct.gov/TSC to file and pay this return electronically.

Department of Revenue Services
State of Connecticut
PO Box 2974
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CT-1120 ESD
2019 Estimated Connecticut Corporation Business Tax
Payment Coupon - Fourth Installment



2019
(Rev. 01/19)

See instructions above.

| | | |
|--|--|---|
| For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small> | Connecticut Tax Registration Number <input type="text"/> | Federal Employer ID Number (FEIN) <input type="text"/> |
| Corporation/Designated Taxable Member name This return MUST be filed electronically! | | Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary |
| Address (number and street) <input type="text"/> | PO Box <input type="text"/> | Payment amount due <input type="text"/> .00 |
| DO NOT MAIL paper return to DRS. | | |
| City, town, or post office <input type="text"/> | State <input type="text"/> | ZIP code <input type="text"/> |
| <input type="checkbox"/> Closing month has changed (Attach explanation). | Complete <i>Schedule 1</i> , on reverse, to calculate your payment amount. | |

Due date: 15th day of the 12th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, this return will be considered timely if filed by the next business day.

Schedule 1 - Third Installment Calculation



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|--|-----|--|-----|
| 1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 80% (.80). | 1. | | .00 |
| 2. Estimated current year tax before applying Corporation Business Tax credits. | 2. | | .00 |
| 3. Multiply Line 1 by 50.01% (0.5001). See instructions for excess credit utilization. | 3. | | .00 |
| 4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3. | 4. | | .00 |
| 5. Subtotal: Subtract Line 4 from Line 2. | 5. | | .00 |
| 6. Estimated PE credit. Do not exceed amount on Line 5. | 6. | | .00 |
| 7. Subtotal: Subtract line 6 from Line 5. | 7. | | .00 |
| 8. Current year third installment: Multiply Line 7 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Line 20, Column C. | 8. | | .00 |
| 9. Third installment due: Lesser of Line 1 or Line 8. | 9. | | .00 |
| 10. Amount paid with Form CT-1120 ESA, Form CT-1120 ESB , plus overpayment from prior year. | 10. | | .00 |
| 11. Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount here and on CT-1120 ESC, <i>Payment Amount Due</i> line. | 11. | | .00 |

CT-1120 ESC Back (Rev. 01/19)

Visit the DRS website at portal.ct.gov/TSC to file and pay this return electronically.

Limit on credits: The amount of tax credits otherwise allowable against the Corporation Business Tax for any income year generally shall not exceed 50.01% of the amount of tax due prior to the application of tax credits.

For 2019, Research and Development, Research and Experimental Expenditures, and Urban and Industrial Site Reinvestment tax credits that remain after the application of the 50.01% limitation may be further used, provided that the total of all tax credits used shall not exceed 70% of the tax liability.

Interest: See **Informational Publication 2018(9)**, 2018 Q & A on *Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 11, then the corporation must enter on *Schedule 1*, Line 11, the following:

- CT-1120 ESA, First Installment, enter the amount from Worksheet CT-1120AE, Line 20, Column A;
- CT-1120 ESB, Second Installment, enter the amount from Worksheet CT-1120AE, Line 20, Column B;
- CT-1120 ESC, Third Installment, enter the amount from Worksheet CT-1120AE, Line 20, Column C; **or**
- CT-1120 ESD, Fourth Installment, enter the amount from Worksheet CT-1120AE, Line 20, Column D.

Schedule 1 - Fourth Installment Calculation



| | | | |
|--|-----|--|-----|
| 1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 100% (1.00). | 1. | | .00 |
| 2. Estimated current year tax before applying Corporation Business Tax credits. | 2. | | .00 |
| 3. Multiply Line 1 by 50.01% (0.5001). See instructions for excess credit utilization. | 3. | | .00 |
| 4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3. | 4. | | .00 |
| 5. Subtotal: Subtract Line 4 from Line 2. | 5. | | .00 |
| 6. Estimated PE credit. Do not exceed amount on Line 5. | 6. | | .00 |
| 7. Subtotal: Subtract line 6 from Line 5. | 7. | | .00 |
| 8. Current year fourth installment: Multiply Line 7 by 90% (.90) or enter the amount from Worksheet CT-1120AE, Line 20, Column D. | 8. | | .00 |
| 9. Fourth installment due: Lesser of Line 1 or Line 8. | 9. | | .00 |
| 10. Amount paid with Form CT-1120 ESA, Form CT-1120 ESB, Form CT-1120 ESC , plus overpayment from prior year. | 10. | | .00 |
| 11. Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount here and on CT-1120 ESD, <i>Payment Amount Due</i> line. | 11. | | .00 |

CT-1120 ESD Back (Rev. 01/19)