



Form CT-1065/CT-1120SI ES
**2019 Estimated Connecticut Pass-Through
Entity Tax Payment Coupon**



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.

CT-1065/CT-1120SI ES - Tax Payment Coupon Instructions

Who Must File: Every pass-through entity (PE) that is subject to the pass-through entity tax and is required to make estimated payments should file this coupon.

Who is Required to Make Estimated Payments: Every PE whose 2019 required annual payment is greater than zero is required to make estimated payments. A PE's required annual payment for the 2019 taxable year is the lesser of:

- 90% of the pass-through entity tax shown on the PE's 2019 Connecticut pass-through entity tax return; **or**
- 100% of the pass-through entity tax shown on the PE's 2018 Connecticut pass-through entity tax return if the PE filed a 2018 Connecticut pass-through entity tax return that covered a 12-month period.

Quarterly Payment Amount: Each quarterly estimated payment should equal 25% of the required annual payment.

When to File: Estimated payments are due on or before the 15th day of the fourth, sixth and ninth months of the taxable year and the fifteenth day of the first month of the next succeeding taxable year (for calendar year filers, April 15, 2019, June 15, 2019, September 15, 2019, and January 15, 2020).

This coupon 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 the electronic filing and payment requirement 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. To ensure proper posting, write the PE's FEIN and "2019 CT-1065/CT1120SI ES" on the check.

Interest: A PE may be charged interest if it does not pay enough tax by any installment due date. This is true even if the PE is due a refund when it files its return. Interest is calculated separately for each installment. Therefore, a PE may owe interest for an earlier installment even if the PE 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 March 15, 2020, or the date on which the underpayment is paid.



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Payment Coupon



For Taxable Year Ending	<input type="text"/>	Connecticut Tax Registration Number (if any)	<input type="text"/>	Federal Employer ID Number (FEIN)	<input type="text"/>
Pass-through entity name	This coupon MUST be filed electronically!				
Address (number and street)	PO Box				
City, town, or post office	State	ZIP code	Payment amount due		
			<input type="text"/> .00		
Type of PE:					
<input type="checkbox"/> Limited liability partnership (LLP)	<input type="checkbox"/> Limited partnership (LP)	<input type="checkbox"/> General partnership (GP)			
<input type="checkbox"/> S corporation	<input type="checkbox"/> Partnership (LLC treated as a partnership)				

