



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

IP 2009(26)

25 Sigourney Street Ste 2  
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

A Guide for Filers of Multiple Form CT-1041ES

**Purpose:** This Informational Publication explains the payment filing requirements for banking institutions that make estimated fiduciary income tax payments for multiple accounts.

**Effective Date:** Effective upon issuance.

**Statutory Authority:** Conn. Gen. Stat. §12-722.

**General Instructions:** Banking institutions making estimated fiduciary income tax payments for multiple accounts can issue a single check as payment for up to 50 fiduciary accounts. However, all payments must be for the same quarter. Filing eligibility for a calendar quarter is determined by the number of payments in that calendar quarter. The fiduciary must have a minimum of two accounts for which estimated payments are required in a filing quarter. When the fiduciary has more than 50 accounts, it may make payments in payment group(s) of no more than 50 accounts to be included in a single check. When filing more than one payment group, the last payment group may contain less than 50 accounts.

The format sample sheet on Page 2 illustrates the required format and information that **must** be provided to the Department of Revenue Services (DRS) when filing **Form CT-1041ES**, *Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates*, for multiple accounts.

You must submit your sample format to DRS for approval. Fax it to **860-297-4866** or:

**Mail it to:** Department of Revenue Services  
State of Connecticut  
Processing Section  
25 Sigourney St Ste 2  
Hartford CT 06106-5032

The format must have:

- The name of the banking institution and the banking institution mailing address at the upper left-hand corner;
- The name and telephone number of the contact person at the banking institution;
- The tax year clearly stated;
- The tax quarter for the estimated tax payment;
- The banking institution check number;
- A four-column table with the columns labeled in the following order:
  1. Entry number (consecutive, beginning with one) not to exceed 50 per check;
  2. Account name;
  3. Federal Employer Identification Number (FEIN); **and**
  4. Amount paid. All dollar amounts must have commas and decimal points;
- A line between each entry in the table;
- Page number with total number of pages at the bottom of the page (footer); **and**
- A total after the last entry just outside the table. This dollar amount should be under the amount paid column and should be the amount of the check submitted by the banking institution for each group of not more than 50 accounts.

If the bank format is not approved, the bank will be required to file an individual Form CT-1041ES payment coupon and submit an individual check for each account.

Fiduciaries using this format and method of payment must submit the information above on paper. Group estimated payments **cannot** be made electronically.

Format Sample Sheet for Banking Institutions That Make Estimated  
Fiduciary Income Tax Payments for Multiple Accounts

Name of banking institution  
Banking institution mailing address

Name and telephone number of contact person at the banking institution

Tax year: 20\_\_\_\_\_

**2nd** Quarter of **Form CT-1041ES** estimated tax payments

**Check number:** \_\_\_\_\_

Entry Number	Account Name	FEIN	Amount Paid
1	Trust name	XX-XXXXXXX	\$999,999,999.99
2	Trust name	XX-XXXXXXX	\$999,999,999.99
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
<b>Total</b>			\$999,999,999.99

**Related Publications:** Other products related to this publication are **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, and **Form CT-1041ES**, *Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates*.

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**Effect on Other Documents: Informational Publication 2008(28)**, *A Guide for Filers of Multiple Form CT-1041ES*, is obsolete and may not be relied upon on or after the date of issuance of this Informational Publication.

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**Effect of This Document:** An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

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**For More Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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Trust and Estate  
Estimated Tax  
Issued: 12/17/2009

**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publication.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):**

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

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**DRS E-Alerts Service:** Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *e-alerts* from the left navigation bar.

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