

2011 Estimated Connecticut Income Tax Payment Coupon for Individuals

General Instructions

Who Should File This Coupon: Use this coupon if you are required to make estimated income tax payments for the 2011 taxable year and you do not receive a preprinted coupon package from the Department of Revenue Services (DRS). Coupon packages are mailed in mid-January to those who made estimated income tax payments in the prior year.

Nonresidents and Part-Year Residents: Nonresident individuals are subject to Connecticut income tax on their Connecticut-sourced income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **Connecticut-sourced income** includes but is not limited to income from a business, profession, occupation, or trade conducted in this state as well as income from the rental or sale of real or tangible property located in Connecticut.

If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13, you **must recalculate** your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Who Is Required to Make Estimated Payments: You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2011 taxable year.

Your required annual payment is the **lesser** of:

- 90% of the income tax shown on your **2011 Connecticut income tax return**; or
- 100% of the income tax shown on your **2010 Connecticut income tax return** if you filed a 2010 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability; or
- You were a nonresident or part-year resident with Connecticut source income during the 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2010 taxable year, then you **must** use 90% of the income tax shown on your 2011 Connecticut income tax return as your required annual payment.

When to File: Estimated payments for the 2011 taxable year are due on or before April 15, June 15, September 15, 2011, and January 15, 2012. Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. An estimate will be considered timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Visit the DRS website at www.ct.gov/TSC to make your estimated payments online and receive immediate confirmation that your payment was timely filed.

How Much Should I Pay: Complete the *2011 Estimated Connecticut Income Tax Worksheet* on Page 2 to calculate your required annual payment.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman (as defined in Internal Revenue Code §6654(i)(2)) who is required to make estimated income tax payments, you will be required to make only **one** payment. Your installment is due on or before January 15, 2012, for the 2011 taxable year. The required installment is the lesser of 66.66% of the income tax shown on your 2011 Connecticut income tax return or 100% of the income tax shown on your 2010 Connecticut income tax return. See **Informational Publication 2010(16)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

Annualized Income Installment Method: If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2010(28)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES*.

Interest: You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you 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 April 15, 2012, or the date on which the underpayment is paid.

If you file your income tax return for the 2011 taxable year on or before January 31, 2012, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2012.

A farmer or fisherman who files a 2011 Connecticut income tax return on or before March 1, 2012, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Worksheet Instructions

Line 2: Enter the total of your estimated allowable Connecticut modifications. See instructions for *Schedule 1 - Modifications to Federal Adjusted Gross Income* of **Form CT-1040** or **Form CT-1040NR/PY** for information about allowable modifications.

Social Security Benefit Adjustment: Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under Public Act 2009-13 must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

If your required Connecticut income tax return filing status is single or filing separately and you expect your 2011 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2011 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. If your required Connecticut income tax return filing status is filing jointly, qualifying widow(er) with dependent child, or head of household and you expect your federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2011 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* on Page 4 and include the amount from Line F on Line 2.

Line 3: Nonresidents and Part-Year Residents Only: If your Connecticut-sourced income is greater than your Connecticut adjusted gross income, enter your Connecticut-sourced income on this line.

Line 5: Apportionment Factor: Nonresidents and part-year residents, if your Connecticut-sourced income **is greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income **is less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Connecticut-Sourced Income}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

Do not enter a number that is less than zero or greater than 1. If the result is less than zero, enter "0"; if greater than 1 enter 1.0000. Round to four decimal places.

Line 7: Residents and Part-Year Residents Only: Enter estimated allowable credit for income taxes paid to qualifying jurisdictions. Enter "0," if not applicable. See instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* of Form CT-1040 or Form CT-1040NR/PY.

Line 9: If you expect to owe federal alternative minimum tax for the 2011 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.

Line 11: Enter estimated allowable Connecticut income tax credit(s). Enter "0" if you are not entitled to a credit. (Credit for a prior year alternative minimum tax is not allowed if you entered an amount on Line 9.) See instructions for **Schedule CT-IT Credit, Income Tax Credit Summary**.

Line 14: If your 2010 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your return (from Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16). If you were a resident during the 2010 taxable year and you did not file a 2010 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." If you were a nonresident or part-year resident during the 2010 taxable year **with** Connecticut-sourced income and you did not file a 2010 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

2011 Estimated Connecticut Income Tax Worksheet

1. Federal adjusted gross income you expect in the 2011 taxable year from 2011 federal Form 1040ES, 2011 Estimated Tax Worksheet, Line 1	1. _____
2. Allowable Connecticut modifications: Additions or subtractions, see instructions, Page 1.....	2. _____
3. Connecticut adjusted gross income: Combine Line 1 and Line 2.....	3. _____
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. _____
5. Apportionment factor: Connecticut residents enter 1.0000. Nonresidents and part-year residents , see instructions above.	5. _____ • _____
6. Multiply Line 5 by Line 4.	6. _____
7. Credit for income taxes paid to qualifying jurisdictions: See instructions above.....	7. _____
8. Subtract Line 7 from Line 6.....	8. _____
9. Estimated Connecticut alternative minimum tax: See instructions above.	9. _____
10. Add Line 8 and Line 9.....	10. _____
11. Estimated allowable credits from Schedule CT-IT Credit: See instructions above.....	11. _____
12. Total estimated income tax: Subtract Line 11 from Line 10.	12. _____
13. Multiply Line 12 by 90% (66.66% for farmers and fishermen).	13. _____
14. Enter 100% of the income tax shown on your 2010 Connecticut income tax return. See instructions above.	14. _____
15. Enter the lesser of Line 13 or Line 14. If Line 14 is blank, enter the amount from Line 13. This is your required annual payment. See caution below.....	15. _____
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 2010 Connecticut income tax return or 90% of the income tax shown on your 2011 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 2010 Connecticut income tax return.	
16. Connecticut income tax withheld or expected to be withheld during the 2011 taxable year	16. _____
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. _____
18. Installment amount.....	18. .25 _____
19. Multiply Line 17 by Line 18. Pay this amount for each installment.	19. _____

See DRS website at www.ct.gov/DRS for revised tax calculation schedule.

Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on **Form CT-1040** or **Form CT-1040NR/PY**, Line 1.

If your filing status is **single** or **filing separately**, is the amount on Line 1 \$50,000 or more?

- Yes: **Complete** this worksheet.
- No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the **2011 Estimated Connecticut Income Tax Worksheet**, Line 2.

If your filing status is **filing jointly, qualifying widow(er) with dependent child**, or **head of household**, is the amount on Line 1 \$60,000 or more?

- Yes: **Complete** this worksheet.
- No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the **2011 Estimated Connecticut Income Tax Worksheet**, Line 2.

A. Enter the amount you reported on federal Publication 505*, Tax Withholding and Estimated Tax, Worksheet 2.1, Line 1. If Line A is zero or less, stop here. Otherwise, go to Line B.	A.	
B. Enter the amount you reported on federal Publication 505*, Tax Withholding and Estimated Tax, Worksheet 2.1, Line 10. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Expected taxable amount of Social Security benefits you reported on federal Publication 505*, Tax Withholding and Estimated Tax, Worksheet 2-1, Line 19.	E.	
F. Social Security benefit adjustment - Subtract Line D from Line E. Enter the amount here and as a subtraction on the 2011 Estimated Connecticut Income Tax Worksheet , Line 2. If Line D is greater than or equal to Line E, enter "0."	F.	

* Call the Internal Revenue Service (IRS) at **1-800-829-3676** or visit the IRS website at **www.irs.gov** to get federal Publication 505. Parties to a civil union should complete federal Publication 505, Tax Withholding and Estimated Tax Worksheet 2-1, as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

Payment Options: You may file and pay your Connecticut estimated taxes electronically using the **Taxpayer Service Center (TSC)** or visit our website at **www.ct.gov/TSC** and follow the prompts to make a direct payment.

You may elect to pay your estimated 2011 Connecticut income tax liability using your credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

To Pay by Credit Card:

- Visit: **www.officialpayments.com** and select *State Payments*; or
- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Do not send in Form CT-1040ES if you make your payment by credit card or debit card. Your payment will be effective on the date you make the charge.

To Pay by Mail: Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write your Social Security Number(s), optional, and **"2011 Form CT-1040ES"** on the front of your check. Be sure to sign your check and paper clip it to the front of your coupon. **Do not send cash**. DRS may submit your check to your bank electronically.

Completing the Payment Coupon: **Complete** all required taxpayer identification information. Enter the payment amount on Line 1 of the coupon. In determining your payment amount, you may subtract from your installment amount any available overpayment of 2010 income tax. If you file this coupon, preprinted, personalized coupons will be mailed to you for the 2011 taxable year.

.....Cut Here.....

CT-1040ES		Estimated Connecticut Income Tax Payment		2011
Your Social Security Number		Spouse's Social Security Number		Due date
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Your first name and middle initial		Last name		1. Payment amount ▶ 00
Spouse's first name and middle initial		Last name		
Mailing address (number and street), Apartment Number, PO Box				
City, town, or post office		State	ZIP code	

Send completed coupon and payment to:

Department of Revenue Services
PO Box 2932
Hartford CT 06104-2932

- **See Payment Options above.**
- Print all information. Include your spouse's SSN, if filing jointly.
- Cut along dotted line and mail coupon and payment to the address printed on the coupon.
- Make your check payable to **Commissioner of Revenue Services**.
- DRS may submit your check to your bank electronically.
- To ensure proper posting, write your SSN(s) (optional) and **"2011 Form CT-1040ES"** on your check.