



See instructions below.

Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax credits, multiplied by 30% (.30)	1.	00
DRS use only - 20	2.	Current year first installment from <i>Schedule 1</i> , Line 5	2.	00
Federal Employer ID Number	3.	First installment due: Lesser of Line 1 or Line 2	3.	00
Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary	4.	Overpayment from prior year (see <b>Informational Publication 2016(11)</b> )	4.	00
	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	5.	00

Corporation name

This return MUST be filed electronically!

Number and street

PO Box

DO NOT MAIL paper return to DRS.

City or town

State

ZIP code

Check here  if closing month has changed and attach explanation.

FOR INCOME YEAR ENDING ►

**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.

**Who must file:** Every corporation 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 4, is more than \$1,000.

**This return must be filed and paid electronically. Only** taxpayers that receive a waiver from electronic filing from 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](http://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

For 2016, the tax shown on the prior year return (Line 1) is the sum of:

1. For combined group members that filed a separate **Form CT-1120** in the prior year, the tax due on those returns; **and**
2. For combined group members that filed as part of a **Form CT-1120CR** or **Form CT-1120U** in the prior year, the tax due for the entire group regardless of whether all members from the prior year return are included in the combined unitary tax return.

2016 estimates (including 2015 overpayments) made by members of the combined group will be aggregated and applied against the group's liability.

Visit the **DRS website at [www.ct.gov/TSC](http://www.ct.gov/TSC)** to file and pay this return electronically.



See instructions above.

Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax credits, multiplied by 70% (.70)	1.	00
DRS use only - 20	2.	Current year second installment from <i>Schedule 1</i> , Line 5	2.	00
Federal Employer ID Number	3.	Second installment due: Lesser of Line 1 or Line 2	3.	00
Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary	4.	Amount paid with <b>Form CT-1120 ESA</b> , plus overpayment from prior year	4.	00
	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	5.	00

Corporation name

This return MUST be filed electronically!

Number and street

PO Box

DO NOT MAIL paper return to DRS.

City or town

State

ZIP code

Check here  if closing month has changed and attach explanation.

FOR INCOME YEAR ENDING ►

**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

1. Estimated current year tax (including surtax) before applying corporation business tax credits	1.		00
2. Multiply Line 1 by 50.01% (.0.5001)	2.		00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.		00
4. Subtotal: Subtract Line 3 from Line 1.	4.		00
5. Current year first installment: Multiply Line 4 by 27% (.27) or enter the amount from Worksheet CT-1120AE, Line 20, Column A.	5.		00

CT-1120 ESA Back (Rev. 01/16)

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**Visit the DRS website at [www.ct.gov/TSC](http://www.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 shall not exceed 50.01% of the amount of tax due prior to the application of tax credits.

**Interest:** See **Informational Publication 2016(11), 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 5, then the corporation must enter onto *Schedule 1*, Line 5, 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.

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## Schedule 1

1. Estimated current year tax (including surtax) before applying corporation business tax credits	1.		00
2. Multiply Line 1 by 50.01% (.0.5001)	2.		00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.		00
4. Subtotal: Subtract Line 3 from Line 1.	4.		00
5. Current year second installment: Multiply Line 4 by 63% (.63) or enter the amount from Worksheet CT-1120AE, Line 20, Column B.	5.		00

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See instructions below.

Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax credits, multiplied by 80% (.80)	1.	00
DRS use only - - 20	2.	Current year third installment from <i>Schedule 1</i> , Line 5	2.	00
Federal Employer ID Number	3.	Third installment due: Lesser of Line 1 or Line 2	3.	00
Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary	4.	Amount paid with <b>Form CT-1120 ESA</b> and <b>Form CT-1120 ESB</b> , plus overpayment from prior year	4.	00
	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	5.	00

Corporation name

This return MUST be filed electronically!

Number and street

PO Box

DO NOT MAIL paper return to DRS.

City or town

State

ZIP code

Check here  if closing month has changed and attach explanation.

FOR INCOME YEAR ENDING ►

**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.

**Who must file:** Every corporation 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 4, is more than \$1,000.

**This return must be filed and paid electronically. Only** taxpayers that receive a waiver from electronic filing from 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](http://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**

For 2016, the tax shown on the prior year return (Line 1) is the sum of:

1. For combined group members that filed a separate **Form CT-1120** in the prior year, the tax due on those returns; **and**
2. For combined group members that filed as part of a **Form CT-1120CR** or **Form CT-1120U** in the prior year, the tax due for the entire group regardless of whether all members from the prior year return are included in the combined unitary tax return.

2016 estimates (including 2015 overpayments) made by members of the combined group will be aggregated and applied against the group's liability.

Visit the DRS website at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file and pay this return electronically.



See instructions above.

Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax credits, multiplied by 100% (1.00)	1.	00
DRS use only - - 20	2.	Current year fourth installment from <i>Schedule 1</i> , Line 5	2.	00
Federal Employer ID Number	3.	Fourth installment due: Lesser of Line 1 or Line 2	3.	00
Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary	4.	Amount paid with <b>Form CT-1120 ESA</b> , <b>Form CT-1120 ESB</b> , and <b>Form CT-1120 ESC</b> , plus overpayment from prior year	4.	00
	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	5.	00

Corporation name

This return MUST be filed electronically!

Number and street

PO Box

DO NOT MAIL paper return to DRS.

City or town

State

ZIP code

Check here  if closing month has changed and attach explanation.

FOR INCOME YEAR ENDING ►

**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

1. Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2. Multiply Line 1 by 50.01% (.0.5001)	2.	00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4. Subtotal: Subtract Line 3 from Line 1.	4.	00
5. Current year third installment: Multiply Line 4 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Line 20, Column C.	5.	00

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**Visit the DRS website at [www.ct.gov/TSC](http://www.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 shall not exceed 50.01% of the amount of tax due prior to the application of tax credits.

**Interest:** See **Informational Publication 2016(11), 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 5, then the corporation must enter onto *Schedule 1*, Line 5, 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.

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## Schedule 1

1. Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2. Multiply Line 1 by 50.01% (.0.5001)	2.	00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4. Subtotal: Subtract Line 3 from Line 1.	4.	00
5. Current year fourth installment: Multiply Line 4 by 90% (.90) or enter the amount from Worksheet CT-1120AE, Line 20, Column D.	5.	00

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