	Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974 1120ES 0121W 01 9999		CT-1120 ESA 2021 Estimated Connection Corporation Business Tax Payment Coupon - First Installi	C	Α	2021 (Rev. 01/21) See instructions.
For incor year end	$\stackrel{\text{me}}{\stackrel{\text{ing}}{\vdash}} \stackrel{\text{-}}{\stackrel{\text{-}}{\vdash}} \stackrel{\text{-}}{\stackrel{\text{-}}} \stackrel{\text{-}}}{\stackrel{\text{-}}} \stackrel{\text{-}}}{\stackrel{\text{-}}} \stackrel{\text{-}}} \stackrel{\text{-}}}{\stackrel{\text{-}}} \stackrel{\text{-}}}{\stackrel{\text{-}}} \stackrel{\text{-}}}{\stackrel{\text{-}}} \stackrel{\text{-}}} \stackrel{\text{-}} \stackrel{\text{-}}} \stackrel{\text{-}} \stackrel{\text{-}}} \stackrel{\text{-}}} \stackrel{\text{-}}} \stackrel{\text{-}}} \stackrel{\text{-}}} \stackrel{\text{-}}} \stackrel{\text{-}} \stackrel{\text{-}} \stackrel{\text{-}}} \stackrel{\text{-}}} -$	Connecticut Tax Regis	tration Number	•	Federal Employer	ID Number (FEIN)
Corpora	ation/Designated Taxable Member name	)			Type of return	
	This return MUST	be filed ele	ctronically!		Separate	Combined Unitary
Address	s (number and street)	PO E	Зох			
	DO NOT MAIL	paper return	to DRS.			
City, tov	vn, or post office	Sta	te ZIP code		Payment amount	due
				•	•	.00
	Closing month has changed	I (Attach explanation)	. Complete Schedule 1, c	on rever	rse, to calculate yo	ur payment amount.
			e income year. If the due date f considered timely if filed by the			

Complete this form in blue or black ink only. Do not use staples.

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 the Department of Revenue Services (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 DRS may file paper estimated payment coupons. Form DRS-EWVR, *Electronic Filing and Payment Waiver Request*, can be found on the DRS website at portal.ct.gov/DRS.

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 payment is applied to the correct account, write **"2021 Form CT-1120"** and the corporation's Connecticut Tax Registration Number on the front of the check

#### **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.

State of Co PO Box 29 Hartford C			2021 Corp	-1120 ESB Estimated Connecticut oration Business Tax ent Coupon - Second Installmen		В	2021 (Rev. 01/21) See instruct	Ctions.
For income year ending		Connecticut Tax Regi	stration	Number	Fed	eral Employer	ID Number (FE	IN)
Corporation/Desig	nated Taxable Member name	be filed ele	ctro		Тур	e of return Separate	Combined L	Jnitary
Address (number a	and street)	PO	Box					
	DO NOT MAIL	baper return	ו to	DRS.				
City, town, or post	office	Sta	ate	ZIP code	Pay	ment amoun	t due	
				•	•			.00
C	Closing month has changed	(Attach explanation	).	Complete Schedule 1, on reve	rse, to	o calculate yo	our payment an	nount.

**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.

### Sche

112	0ES 0121W 02 9999	2292503			
Sc	hedule 1 - First Installment Calculation				
1.	Tax shown on prior year return (including surtax) before any tax credits, multipli	ed b	y 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).	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.	<b>Current year first installment:</b> 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 2020(4)).			10.	.00
11.	Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount CT-1120 ESA, Payment amount due line.	her	e and on	11.	.00

CT-1120 ESA Back (Rev. 01/21)

## 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 shall not exceed 50.01% of the amount of tax due prior to the application of tax credits.

Interest: See Informational Publication 2020(4), 2020 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.

1120ES 0121W 02 9999			
Schedule 1 - Second Installment Calculation			
1. Tax shown on prior year return (including surtax) before any tax credits, multipl	ied by 70% (	.70). 1.	.00
<ol> <li>Estimated current year tax before applying Corporation Business Tax credits.</li> </ol>	2.	.00	
3. Multiply Line 1 by 50.01% (0.5001).	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. <b>Payment due with this coupon:</b> Subtract Line 10 from Line 9. Enter amoun CT-1120 ESB, <i>Payment amount due</i> line.	t here and o	n 11.	.00
CT-1120 ESB Back (Rev. 01/21)			

Sta PO Ha	partment of Revenue Services te of Connecticut Box 2974 tford CT 06104-2974		CT-1120 ESC 2021 Estimated Connect Corporation Business Ta Payment Coupon - Third Inst	ax		2021 (Rev. 01/21) See instrue	
For income year ending	0ES 0121W 01 9999 ►	Connecticut Tax Regis			Federal Employer I		
Corporation	/Designated Taxable Member nam This return MUS		ctronically!		Type of return Separate	Combined U	Jnitary
Address (nu	Imber and street) DO NOT MAIL	PO E paper return					
City, town, o	or post office	Sta	te ZIP code	•	Payment amount	due	.00
	Closing month has change	d (Attach explanation)	Complete Schedule 1,	, on revers	se, to calculate you	ır payment am	10unt.
			e income year. If the due date				

Complete this form in blue or black ink only. Do not use staples.

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 the Department of Revenue Services (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 DRS may file paper estimated payment coupons. Form DRS-EWVR, *Electronic Filing and Payment Waiver Request*, can be found on the DRS website at portal.ct.gov/DRS.

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 payment is applied to the correct account, write **"2021 Form CT-1120"** and the corporation's Connecticut Tax Registration Number on the front of the check

#### **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 I State of Conner PO Box 2974 Hartford CT 06 1120ES 0121W	104-2974		2021 Corp	-1120 ESD Estimated Connecticut poration Business Tax nent Coupon - Fourth Installment	t	D	<b>2021</b> (Rev. 01/21) See instr	Fuctions.
For income year ending		Connecticut Tax Rec	istration	Number	F	ederal Employer	D Number (F	EIN)
Corporation/Designated Taxable Member nar This return MUS		be filed ele	onically!	Type of return		Combine	d Unitary	
Address (number and		PO Box						
D	O NOT MAIL	baper retur	n to	DRS.				
City, town, or post office			tate	ZIP code	Payment a	ayment amoun	t due	
								.00
Closi	ing month has changed	(Attach explanatio	n).	Complete Schedule 1, on reve	erse	, to calculate yo	our payment a	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.

1120ES 0121W 02 9999	2361	 CC	
Schedule 1 - Third Installment Calculation		Si	
1. Tax shown on prior year return (including surtax) before any tax credits, multiplie	ed 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).	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	
<ol> <li>Current year third installment: Multiply Line 7 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Line 20, Column C.</li> </ol>		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 overpaymer	nt from prior year.	10.	.00
<ol> <li>Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount CT-1120 ESC, Payment amount due line.</li> </ol>	here and on	11.	.00
CT-1120 ESC Back (Rev. 01/21)			

## 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 shall not exceed 50.01% of the amount of tax due prior to the application of tax credits.

**Interest:** See **Informational Publication 2020(4)**, 2020 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.

1120ES 0121W 02 9999			
Schedule 1 - Fourth Installment Calculation			
1. Tax shown on prior year return (including surtax) before any tax credits, multipli	ied by 10	0% (1.00).	.00
<ol> <li>Estimated current year tax before applying Corporation Business Tax credits.</li> </ol>	2.	.00	
3. Multiply Line 1 by 50.01% (0.5001).	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, p	ayment from prior year. 10.	.00	
<ol> <li>Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount CT-1120 ESD, Payment amount due line.</li> </ol>	t here an	d on 11.	.00
CT-1120 ESD Back (Rev. 01/21)			