



CT-1120 ESA

2026 Estimated Connecticut Corporation Business Tax

Payment Coupon - First Installment



2026

(Rev. 01/26)

See instructions.

For income
year ending

____ - ____
M M - D D - Y Y Y Y

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

Corporation/Designated Taxable Member name

This return MUST be filed electronically!

Address (number and street)

PO Box

DO NOT MAIL paper return to DRS.

City, town, or post office

State

ZIP code

Type of return

☐ Separate

☐ Combined Unitary

Payment amount due

_____ .00

☐ Closing month has changed (Attach explanation).

Complete *Schedule 1*, on reverse, to calculate your payment amount.

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.

Visit us at portal.ct.gov/DRS for more information.

**File and pay Form CT-1120ES electronically using
myconneCT at portal.ct.gov/DRS-myconneCT.**



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 5, is more than \$1,000.

This return 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 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:

Department of Revenue Services
State of Connecticut
PO Box 2974
Hartford, CT 06104-2974

To ensure payment is applied to the correct account, write “**2026 Form CT-1120**” and the corporation’s Connecticut Tax Registration Number on the front of the check. 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 DRS.

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 Connecticut Tax Registration Number.



CT-1120 ESB

2026 Estimated Connecticut Corporation Business Tax

Payment Coupon - Second Installment



2026

(Rev. 01/26)

See instructions.

For income
year ending

____ - ____
M M - D D - Y Y Y Y

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

Corporation/Designated Taxable Member name

This return MUST be filed electronically!

Address (number and street)

PO Box

DO NOT MAIL paper return to DRS.

City, town, or post office

State

ZIP code

Type of return

☐ Separate

☐ Combined Unitary

Payment amount due

_____ .00

☐ Closing month has changed (Attach explanation).

Complete *Schedule 1*, on reverse, to calculate your payment amount.

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.

Visit us at portal.ct.gov/DRS for more information.



Schedule 1 - First Installment Calculation

1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 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). See instructions for credit limitations.	3.		.00
4. Estimated Corporation Business Tax credits: See instructions.	4.		.00
5. Subtotal: Subtract Line 4 from Line 2.	5.		.00
6. Current year first installment: Multiply Line 5 by 27% (.27) or enter the amount from Worksheet CT-1120AE, Line 20, Column A.	6.		.00
7. First installment due: Lesser of Line 1 or Line 6.	7.		.00
8. Overpayment from prior year.	8.		.00
9. Payment due with this coupon: Subtract Line 8 from Line 7. Enter amount here and on CT-1120 ESA, <i>Payment amount due</i> line.	9.		.00

CT-1120 ESA Back (Rev. 01/26)

Visit us at portal.ct.gov/DRS for more information.

Visit the DRS website at portal.ct.gov/DRS-myconneCT 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. Certain tax credits that remain after the application of the 50.01% limitation may further be used, complete Form CT-1120K in determination of allowable tax credits.

Interest: For more information, see portal.ct.gov/DRS/Corporation-Tax/Tax-Information.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 9, then the corporation must enter on *Schedule 1*, Line 9, 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.



Schedule 1 - Second Installment Calculation

1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 70% (.70).	1.		.00
2. Estimated current year tax before applying Corporation Business Tax credits.	2.		.00
3. Multiply Line 1 by 50.01% (0.5001). See instructions for credit limitations.	3.		.00
4. Estimated Corporation Business Tax credits: See instructions.	4.		.00
5. Subtotal: Subtract Line 4 from Line 2.	5.		.00
6. Current year second installment: Multiply Line 5 by 63% (.63) or enter the amount from Worksheet CT-1120AE, Line 20, Column B.	6.		.00
7. Second installment due: Lesser of Line 1 or Line 6.	7.		.00
8. Amount paid with Form CT-1120 ESA , plus overpayment from prior year.	8.		.00
9. Payment due with this coupon: Subtract Line 8 from Line 7. Enter amount here and on CT-1120 ESB, <i>Payment amount due</i> line.	9.		.00

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Visit us at portal.ct.gov/DRS for more information.



CT-1120 ESC
2026 Estimated Connecticut
Corporation Business Tax
Payment Coupon - Third Installment



2026
(Rev. 01/26)

See instructions.

For income
year ending

M M - D D - Y Y Y Y

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

Corporation/Designated Taxable Member name

Type of return

☐ Separate

☐ Combined Unitary

This return MUST be filed electronically!

Address (number and street)

PO Box

DO NOT MAIL paper return to DRS.

City, town, or post office

State

ZIP code

Payment amount due

_____ .00

☐ Closing month has changed (Attach explanation).

Complete *Schedule 1*, on reverse, to calculate your payment amount.

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.

Visit us at portal.ct.gov/DRS for more information.

**File and pay Form CT-1120ES electronically using
myconneCT at portal.ct.gov/DRS-myconneCT.**



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 5, is more than \$1,000.

This return 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 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:

Department of Revenue Services
State of Connecticut
PO Box 2974
Hartford, CT 06104-2974

To ensure payment is applied to the correct account, write “**2026 Form CT-1120**” and the corporation’s Connecticut Tax Registration Number on the front of the check. 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 DRS.

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 Connecticut Tax Registration Number.



CT-1120 ESD
2026 Estimated Connecticut
Corporation Business Tax
Payment Coupon - Fourth Installment



2026
(Rev. 01/26)

See instructions.

For income
year ending

M M - D D - Y Y Y Y

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

Corporation/Designated Taxable Member name

Type of return

☐ Separate

☐ Combined Unitary

This return MUST be filed electronically!

Address (number and street)

PO Box

DO NOT MAIL paper return to DRS.

City, town, or post office

State

ZIP code

Payment amount due

_____ .00

☐ Closing month has changed (Attach explanation).

Complete *Schedule 1*, on reverse, to calculate your payment 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.

Visit us at portal.ct.gov/DRS for more information.



Schedule 1 - Third Installment Calculation

1. Tax shown on prior year return (including surtax) before any tax credits, multiplied 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). See instructions for credit limitations.	3.		.00
4. Estimated Corporation Business Tax credits: See instructions.	4.		.00
5. Subtotal: Subtract Line 4 from Line 2.	5.		.00
6. Current year third installment: Multiply Line 5 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Line 20, Column C.	6.		.00
7. Third installment due: Lesser of Line 1 or Line 6.	7.		.00
8. Amount paid with Form CT-1120 ESA, Form CT-1120 ESB , plus overpayment from prior year.	8.		.00
9. Payment due with this coupon: Subtract Line 8 from Line 7. Enter amount here and on CT-1120 ESC, <i>Payment amount due</i> line.	9.		.00

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Visit the DRS website at portal.ct.gov/DRS-myconneCT 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. Certain tax credits that remain after the application of the 50.01% limitation may further be used, complete Form CT-1120K in determination of allowable tax credits.

Interest: For more information, see portal.ct.gov/DRS/Corporation-Tax/Tax-Information.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 9, then the corporation must enter on *Schedule 1*, Line 9, 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.



Schedule 1 - Fourth Installment Calculation

1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 100% (1.00).	1.		.00
2. Estimated current year tax before applying Corporation Business Tax credits.	2.		.00
3. Multiply Line 1 by 50.01% (0.5001). See instructions for credit limitations.	3.		.00
4. Estimated Corporation Business Tax credits: See instructions.	4.		.00
5. Subtotal: Subtract Line 4 from Line 2.	5.		.00
6. Current year fourth installment: Multiply Line 5 by 90% (.90) or enter the amount from Worksheet CT-1120AE, Line 20, Column D.	6.		.00
7. Fourth installment due: Lesser of Line 1 or Line 6.	7.		.00
8. Amount paid with Form CT-1120 ESA, Form CT-1120 ESB, Form CT-1120 ESC , plus overpayment from prior year.	8.		.00
9. Payment due with this coupon: Subtract Line 8 from Line 7. Enter amount here and on CT-1120 ESD, <i>Payment amount due</i> line.	9.		.00

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Visit us at portal.ct.gov/DRS for more information.