



**CT-1120 ESA**  
**2025 Estimated Connecticut Corporation Business Tax**  
Payment Coupon - First Installment



**2025**  
(Rev. 01/25)

See instructions.

For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>
Corporation/Designated Taxable Member name <b>This return MUST be filed electronically!</b>		Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary
Address (number and street) <input type="text"/> PO Box <input type="text"/>		Payment amount due <input type="text"/> .00
<b>DO NOT MAIL paper return to DRS.</b>		
City, town, or post office <input type="text"/>	State <input type="text"/> ZIP code <input type="text"/>	

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](http://portal.ct.gov/DRS) for more information.

**File and pay Form CT-1120ES electronically using myconneCT at [portal.ct.gov/DRS-myconneCT](http://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](http://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 **"2025 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**  
**2025 Estimated Connecticut Corporation Business Tax**  
Payment Coupon - Second Installment



**2025**  
(Rev. 01/25)

See instructions.

For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>
Corporation/Designated Taxable Member name <b>This return MUST be filed electronically!</b>		Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary
Address (number and street) <input type="text"/> PO Box <input type="text"/>		Payment amount due <input type="text"/> .00
<b>DO NOT MAIL paper return to DRS.</b>		
City, town, or post office <input type="text"/>	State <input type="text"/> ZIP code <input type="text"/>	

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](http://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.	<input type="text"/>	.00
2. Estimated current year tax before applying Corporation Business Tax credits.	2.	<input type="text"/>	.00
3. Multiply Line 1 by 50.01% (0.5001). See instructions for credit limitations.	3.	<input type="text"/>	.00
4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3.	4.	<input type="text"/>	.00
5. <b>Subtotal:</b> Subtract Line 4 from Line 2.	5.	<input type="text"/>	.00
6. <b>Current year first installment:</b> Multiply Line 5 by 27% (.27) or enter the amount from Worksheet CT-1120AE, Line 20, Column A.	6.	<input type="text"/>	.00
7. <b>First installment due:</b> Lesser of Line 1 or Line 6.	7.	<input type="text"/>	.00
8. Overpayment from prior year.	8.	<input type="text"/>	.00
9. <b>Payment due with this coupon:</b> Subtract Line 8 from Line 7. Enter amount here and on CT-1120 ESA, <i>Payment amount due</i> line.	9.	<input type="text"/>	.00

Visit the **DRS** website at [portal.ct.gov/DRS-myconneCT](http://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.

For 2025, Research and Development, Research and Experimental Expenditures, and qualified Human Capital Investment tax credits that remain after the application of the 50.01% limitation may be further used, provided that the total of all tax credits used shall not exceed 70% of the tax liability.

**Interest:** For more information, see [portal.ct.gov/DRS/Corporation-Tax/Tax-Information](http://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.	<input type="text"/>	.00
2. Estimated current year tax before applying Corporation Business Tax credits.	2.	<input type="text"/>	.00
3. Multiply Line 1 by 50.01% (0.5001). See instructions for credit limitations.	3.	<input type="text"/>	.00
4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3.	4.	<input type="text"/>	.00
5. <b>Subtotal:</b> Subtract Line 4 from Line 2.	5.	<input type="text"/>	.00
6. <b>Current year second installment:</b> Multiply Line 5 by 63% (.63) or enter the amount from Worksheet CT-1120AE, Line 20, Column B.	6.	<input type="text"/>	.00
7. <b>Second installment due:</b> Lesser of Line 1 or Line 6.	7.	<input type="text"/>	.00
8. Amount paid with <b>Form CT-1120 ESA</b> , plus overpayment from prior year.	8.	<input type="text"/>	.00
9. <b>Payment due with this coupon:</b> Subtract Line 8 from Line 7. Enter amount here and on CT-1120 ESB, <i>Payment amount due</i> line.	9.	<input type="text"/>	.00



**CT-1120 ESC**  
**2025 Estimated Connecticut Corporation Business Tax**  
Payment Coupon - Third Installment



**2025**  
(Rev. 01/25)

See instructions.

For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>
Corporation/Designated Taxable Member name <b>This return MUST be filed electronically!</b>		Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary
Address (number and street) <input type="text"/>	PO Box <input type="text"/>	Payment amount due <input type="text"/> .00
<b>DO NOT MAIL paper return to DRS.</b>		
City, town, or post office <input type="text"/>	State <input type="text"/> ZIP code <input type="text"/>	

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](http://portal.ct.gov/DRS) for more information.

**File and pay Form CT-1120ES electronically using myconneCT at [portal.ct.gov/DRS-myconneCT](http://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](http://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 **"2025 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**  
**2025 Estimated Connecticut Corporation Business Tax**  
Payment Coupon - Fourth Installment



**2025**  
(Rev. 01/25)

See instructions.

For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>
Corporation/Designated Taxable Member name <b>This return MUST be filed electronically!</b>		Type of return <input type="checkbox"/> Separate <input type="checkbox"/> Combined Unitary
Address (number and street) <input type="text"/>	PO Box <input type="text"/>	Payment amount due <input type="text"/> .00
<b>DO NOT MAIL paper return to DRS.</b>		
City, town, or post office <input type="text"/>	State <input type="text"/> ZIP code <input type="text"/>	

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](http://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.	<input type="text"/>	.00
2. Estimated current year tax before applying Corporation Business Tax credits.	2.	<input type="text"/>	.00
3. Multiply Line 1 by 50.01% (0.5001). See instructions for credit limitations.	3.	<input type="text"/>	.00
4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3.	4.	<input type="text"/>	.00
5. <b>Subtotal:</b> Subtract Line 4 from Line 2.	5.	<input type="text"/>	.00
6. <b>Current year third installment:</b> Multiply Line 5 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Line 20, Column C.	6.	<input type="text"/>	.00
7. <b>Third installment due:</b> Lesser of Line 1 or Line 6.	7.	<input type="text"/>	.00
8. Amount paid with <b>Form CT-1120 ESA, Form CT-1120 ESB</b> , plus overpayment from prior year.	8.	<input type="text"/>	.00
9. <b>Payment due with this coupon:</b> Subtract Line 8 from Line 7. Enter amount here and on CT-1120 ESC, <i>Payment amount due</i> line.	9.	<input type="text"/>	.00

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Visit the **DRS website at [portal.ct.gov/DRS-myconneCT](http://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.

For 2025, Research and Development, Research and Experimental Expenditures, and qualified Human Capital Investment tax credits that remain after the application of the 50.01% limitation may be further used, provided that the total of all tax credits used shall not exceed 70% of the tax liability.

**Interest:** For more information, see [portal.ct.gov/DRS/Corporation-Tax/Tax-Information](http://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.	<input type="text"/>	.00
2. Estimated current year tax before applying Corporation Business Tax credits.	2.	<input type="text"/>	.00
3. Multiply Line 1 by 50.01% (0.5001). See instructions for credit limitations.	3.	<input type="text"/>	.00
4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3.	4.	<input type="text"/>	.00
5. <b>Subtotal:</b> Subtract Line 4 from Line 2.	5.	<input type="text"/>	.00
6. <b>Current year fourth installment:</b> Multiply Line 5 by 90% (.90) or enter the amount from Worksheet CT-1120AE, Line 20, Column D.	6.	<input type="text"/>	.00
7. <b>Fourth installment due:</b> Lesser of Line 1 or Line 6.	7.	<input type="text"/>	.00
8. Amount paid with <b>Form CT-1120 ESA, Form CT-1120 ESB, Form CT-1120 ESC</b> , plus overpayment from prior year.	8.	<input type="text"/>	.00
9. <b>Payment due with this coupon:</b> Subtract Line 8 from Line 7. Enter amount here and on CT-1120 ESD, <i>Payment amount due</i> line.	9.	<input type="text"/>	.00

Visit us at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) for more information.