



CT-990T ESA
**2025 Estimated Unrelated
Business Income Tax**
Payment Coupon - First Installment



2025
(Rev. 01/25)

See instructions.

For income year ending

MM - DD - YYYY

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

Organization 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

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-990T ES electronically using myconnectCT at portal.ct.gov/DRS-myconnect.



Who Must File

Every organization subject to tax under Chapter 208a 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 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 5014
Hartford, CT 06102-5014

To ensure payment is applied to the correct account, write **"2025 CT-990T ES"** and the organization'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.

Interest

If the current year tax is more than \$1,000, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment, if the estimated payment does not equal:

First Installment - ESA

The lesser of: (1) 27% of the current year tax; or (2) 30% of the tax shown on the prior year return (without regard to any tax credits).

Second Installment - ESB

The lesser of: (1) 63% of the current year tax; or (2) 70% of the tax shown on the prior year return (without regard to any tax credits).

Using an estimate of current year tax to determine the required annual payment where the amount of tax due changes may result in earlier installments of estimated tax being underpaid. Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization

If an organization establishes that its annualized income installment is less than *Schedule 1*, Line 4, then the organization must enter the amount from *Worksheet CT-1120AE*, Line 20, onto *Schedule 1*, Line 5, for each installment. For more information, see portal.ct.gov/DRS/Businesses/Unrelated-Business-Tax/Tax-Information.



CT-990T ESB
**2025 Estimated Unrelated
Business Income Tax**
Payment Coupon - Second Installment



2025
(Rev. 01/25)

See instructions.

For income year ending

MM - DD - YYYY

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

Organization 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

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 tax credits.	2.		.00
3. Estimated tax credits.	3.		.00
4. Subtotal: Subtract Line 3 from Line 2.	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
6. First installment due: Lesser of Line 1 or Line 5.	6.		.00
7. Overpayment from prior year.	7.		.00
8. Payment due with this coupon: Subtract Line 7 from Line 6. Enter amount here and on Form CT-990T ESA, <i>Payment amount due</i> line.	8.		.00

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.



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 tax credits.	2.		.00
3. Estimated tax credits.	3.		.00
4. Subtotal: Subtract Line 3 from Line 2.	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
6. Second installment due: Lesser of Line 1 or Line 5.	6.		.00
7. Amount paid with Form CT-990T ESA , plus overpayment from prior year.	7.		.00
8. Payment due with this coupon: Subtract Line 7 from Line 6. Enter amount here and on Form CT-990T ESB, <i>Payment amount due</i> line.	8.		.00

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



CT-990T ESC
**2025 Estimated Unrelated
Business Income 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"/>
Organization name <input type="text"/>		
This return MUST be filed electronically!		
Address (number and street) <input type="text"/>		PO Box <input type="text"/>
DO NOT MAIL paper return to DRS.		
City, town, or post office <input type="text"/>	State <input type="text"/>	ZIP code <input type="text"/>
		Payment amount due <input type="text"/> .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-990T ES electronically using myconnect
at portal.ct.gov/DRS-myconnect.**



Who Must File

Every organization subject to tax under Chapter 208a 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 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 5014
Hartford, CT 06102-5014

To ensure payment is applied to the correct account, write "**2025 CT-990T ES**" and the organization'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.

Interest

If the current year tax is more than \$1,000, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment, if the estimated payment does not equal:

Third Installment - ESC

The lesser of: (1) 72% of the current year tax; or (2) 80% of the tax shown on the prior year return (without regard to any tax credits).

Fourth Installment - ESD

The lesser of: (1) 90% of the current year tax; or (2) 100% of the tax shown on the prior year return (without regard to any tax credits).

Using an estimate of current year tax to determine the required annual payment where the amount of tax due changes may result in earlier installments of estimated tax being underpaid. Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization

If an organization establishes that its annualized income installment is less than *Schedule 1*, Line 4, then the organization must enter the amount from Worksheet CT-1120AE, Line 20, onto *Schedule 1*, Line 5, for each installment. For more information, see portal.ct.gov/DRS/Businesses/Unrelated-Business-Tax/Tax-Information.



CT-990T ESD
**2025 Estimated Unrelated
Business Income 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"/>
Organization name <input type="text"/>		
This return MUST be filed electronically!		
Address (number and street) <input type="text"/>		PO Box <input type="text"/>
DO NOT MAIL paper return to DRS.		
City, town, or post office <input type="text"/>	State <input type="text"/>	ZIP code <input type="text"/>
		Payment amount due <input type="text"/> .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 tax credits.	2.		.00
3. Estimated tax credits.	3.		.00
4. Subtotal: Subtract Line 3 from Line 2.	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
6. Third installment due: Lesser of Line 1 or Line 5.	6.		.00
7. Amount paid with Form CT-990T ESA and Form CT-990T ESB , plus overpayment from prior year.	7.		.00
8. Payment due with this coupon: Subtract Line 7 from Line 6. Enter amount here and on Form CT-990T ESC, <i>Payment amount due</i> line.	8.		.00



Visit the DRS website at portal.ct.gov/DRS-myconneCT to file and pay this return electronically.



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 tax credits.	2.		.00
3. Estimated tax credits.	3.		.00
4. Subtotal: Subtract Line 3 from Line 2.	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
6. Fourth installment due: Lesser of Line 1 or Line 5.	6.		.00
7. Amount paid with Form CT-990T ESA , Form CT-990T ESB , and Form CT-990T ESC , plus overpayment from prior year.	7.		.00
8. Payment due with this coupon: Subtract Line 7 from Line 6. Enter amount here and on Form CT-990T ESD, <i>Payment amount due</i> line.	8.		.00