



Form CT-PET ES
2025 Estimated Connecticut Pass-Through
Entity Tax Payment Coupon

2025
(New 01/25)



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).

CT-PET ES - Tax Payment Coupon Instructions

Who Must File: Every pass-through entity (PE) that is opting to pay the pass-through entity tax and is required to make estimated payments should file this coupon.

Who is Required to Make Estimated Payments: Every PE whose 2025 required annual payment is greater than or equal to \$1,000 is required to make estimated payments. A PE's required annual payment for the 2025 taxable year is the lesser of:

- 90% of the PE Tax shown on Part 1, *Schedule A*, Line 2 of the return for the current taxable year, or, if no return is filed, 90% of the PE Tax for such year; **or**
- 100% of the PE Tax shown on Part 1, *Schedule A*, Line 2 of the return for the previous taxable year, if the previous taxable year was a taxable year of 12 months and if the PE filed a return for the previous income year.

Quarterly Payment Amount: Each quarterly estimated payment should equal 25% of the required annual payment.

When to File: Estimated payments are due on or before the 15th day of the fourth, sixth and ninth months of the taxable year and the fifteenth day of the first month of the next succeeding taxable year (for calendar year filers, April 15, 2025, June 15, 2025, September 15, 2025, and January 15, 2026).

This coupon 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 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 **"2025 CT-PET ES"** and the PE's FEIN on front of the check.

Interest: A PE may be charged interest if it does not pay enough tax by any installment due date. This is true even if the PE is due a refund when it files its return. Interest is calculated separately for each installment. Therefore, a PE may owe interest for an earlier installment even if the PE paid enough tax later to make up for the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the earlier of March 15, 2026, or the date on which the underpayment is paid.



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For Taxable Year Ending	<input type="text" value="- -"/>	Connecticut Tax Registration Number (if any)	<input type="text"/>	Federal Employer ID Number (FEIN)	<input type="text"/>
Pass-through entity name	This coupon MUST be filed electronically!				
Address (number and street)	PO Box				
DO NOT MAIL paper coupon to DRS.					
City, town, or post office	State	ZIP code	Payment amount due	<input type="text" value="00"/>	
Type of PE:					
<input type="checkbox"/>	Limited liability partnership (LLP)	<input type="checkbox"/>	Limited partnership (LP)	<input type="checkbox"/>	General partnership (GP)
<input type="checkbox"/>	S corporation	<input type="checkbox"/>	Partnership (LLC treated as a partnership)		

