

Form CT-1040ES
2025 Estimated Connecticut Income
Tax Payment Coupon for Individuals

2025
(Rev. 01/25)

Form CT-1040ES can be filed and paid **electronically** using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Who Should File This Coupon: Use this coupon if you are required to make estimated income tax payments for the 2025 taxable year and you do not receive a preprinted coupon package from the Department of Revenue Services (DRS). Coupon packages are mailed in mid-January to those who made estimated income tax payments in the prior year. 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.

General Instructions

Nonresidents and Part-Year Residents: Nonresident individuals are subject to Connecticut income tax on their Connecticut-sourced income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **Connecticut-sourced income** includes but is not limited to income from a business, profession, occupation, or trade conducted in this state as well as income from the rental or sale of real or tangible property located in Connecticut.

Convenience of the Employer: Residents of states with a "convenience of the employer" test will be subject to similar rules for work performed for a Connecticut employer.

Who Is Required to Make Estimated Payments: You must make estimated income tax payments if:

1. Your Connecticut income tax, after taking into account your Connecticut tax withheld, and any Pass-Through Entity Tax Credit (PE Tax Credit) you are allowed to claim, is \$1,000 or more; **and**
2. You expect your Connecticut income tax withheld (including any PE Tax Credit) to be less than your required annual payment for the 2025 taxable year.

Your required annual payment is the **lesser** of:

- 90% of the income tax shown on your **2025 Connecticut income tax return**; **or**
- 100% of the income tax shown on your **2024 Connecticut income tax return** if you filed a 2024 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if you were a:

- Connecticut resident during the 2024 taxable year and you did not file a 2024 income tax return because you had no Connecticut income tax liability; **or**
- Nonresident or part-year resident with Connecticut-sourced income during the 2024 taxable year and you did not file a 2024 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2024 taxable year, then you **must** use 90% of the income tax shown on your 2025 Connecticut income tax return as your required annual payment.

When to File: Estimated payments for the 2025 taxable year are due on or before April 15, June 15, September 15, 2025, and January 15, 2026. Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, your estimated payment will be considered timely if filed on the next business day. An estimate will be considered timely if received, or if the date shown by the U.S. Postal Service cancellation mark, is on or before the due date.

Visit the DRS website at **portal.ct.gov/DRS-myconneCT** to make your estimated payments online and receive immediate confirmation that your payment was timely remitted.

How Much Should I Pay: Complete the *2025 Estimated Connecticut Income Tax Worksheet* on Page 3 to calculate your required annual payment.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman (as defined in Internal Revenue Code § 6654(i)(2)), see **Informational Publication 2021(2), Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax**.

Pension or Annuity Income Recipients: If your filing status is single, married filing separately, or head of household with federal adjusted gross income (AGI) for the taxable year of less than \$100,000 or married filing jointly with federal AGI of less than \$150,000, and you receive distributions from certain pensions and annuities, such as from a defined benefit plan, 401(k), 403(b) or 457(b) plans, or from an IRA (other than a Roth IRA), you may be able to deduct all or a portion of such pension or annuity income in determining your Connecticut adjusted gross income (AGI). For assistance in determining whether you are eligible to deduct all or a portion of your pension or annuity, see *Pension and Annuity Worksheet* on Page 4.

Completing the Payment Coupon

Complete the attached payment coupons in blue or black ink only. You must enter all the required taxpayer identification information. Enter the payment amount below. In determining your payment amount, you may subtract from your installment amount any **available** overpayment of 2024 income tax.

Department of Revenue Services
State of Connecticut
PO Box 2932
Hartford CT 06104-2932
1040ES 0125W 01 9999



Form CT-1040ES
Estimated Connecticut Income Tax Payment
Coupon for Individuals

2025
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Your first name	Middle initial	Last name	Your Social Security Number
			▶ - -
Spouse's first name	Middle initial	Last name	Spouse's Social Security Number
			▶ - -
Mailing address (number and street), Apartment number, PO Box			Due date
			- - (MM-DD-YYYY)
City, town, or post office	State	ZIP code	Payment amount
			▶ .00

See coupon instructions on back.

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

Members of Partnerships and Shareholders of S corporations: If you are a partner in a partnership or shareholder of an S corporation, you must continue to include your distributive or pro-rata share of income when determining your estimated payments. However, in determining your estimated payments, you take into account any PE Tax Credit you expect to claim for the 2025 taxable year.

In general, you are required to make estimated payments based upon 100% of your prior year tax or 90% of your current year tax. Because of the potential variability in your income and credits, you may prefer to pay 100% of the tax shown on your 2024 return to avoid underpayment interest (2210 interest). You are required to pay the full amount of your 2025 tax liability by April 15, 2026, either with a timely filed return or with an extension request. Otherwise, you may incur late payment penalties.

Annualized Income Installment Method: If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2018(11), A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES**.

Interest: You may be charged interest if you did not pay enough tax through withholding, estimated payments, or both, by the installment due date, or if any PE Tax Credit reported to you on Schedule CT K-1, Part 4, Line 1, or Schedule CT-1041 K-1, Part 4, Line 1, is not sufficient to cover your tax liability by the installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you 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 April 15, 2026, or the date on which the underpayment is paid.

If you file your income tax return for the 2025 taxable year on or before January 31, 2026, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2026.

A farmer or fisherman who files a 2025 Connecticut income tax return on or before March 1, 2026, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax. See *Payment Options*, on Page 8.

Worksheet Instructions

Line 2: Enter the total of your estimated allowable Connecticut modifications. See instructions for *Schedule 1 - Modifications to Federal Adjusted Gross Income (AGI)* of **Form CT-1040** or **Form CT-1040NR/PY** for information about allowable modifications.

Social Security Benefit Adjustment: If your required Connecticut income tax return filing status is single or married filing separately, and you expect your 2025 federal adjusted gross income will be **less than \$75,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2025 federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b.

If your required Connecticut income tax return filing status is married filing jointly, qualifying surviving spouse, or head of household, and you expect your federal adjusted gross income will be **less than \$100,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2025 federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b.

If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* on Page 4 and include the amount from Line F on Line 2.

Line 3: Nonresidents and Part-Year Residents Only: If your Connecticut-sourced income is greater than your Connecticut adjusted gross income, enter your Connecticut-sourced income on this line.

Line 5: Apportionment Factor: Nonresidents and part-year residents, if your Connecticut-sourced income is **greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Connecticut-Sourced Income}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

Do not enter a number that is less than zero or greater than 1. If the result is less than zero, enter "0"; if greater than 1 enter 1.0000. Round to four decimal places.

Line 7: Residents and Part-Year Residents Only: Enter the estimated allowable credit for income taxes paid to qualifying jurisdictions. Enter "0," if not applicable. See instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* on Form CT-1040 or Form CT-1040NR/PY.

Line 9: If you expect to owe federal alternative minimum tax for the 2025 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.

Line 11: Enter estimated allowable Connecticut income tax credit(s). Enter "0" if you are not entitled to a credit. (Credit for a prior year alternative minimum tax is not allowed if you entered an amount on Line 9.) See instructions for **Schedule CT-IT Credit, Income Tax Credit Summary**. Do not include any PE Tax Credit on this line.

Instructions continue on Page 8

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Form CT-1040ES - Tax Payment Coupon Instructions

- See *Payment Options*, on Page 8.
- Print all information. Include your spouse's SSN, if married filing jointly.
- Cut along dotted line and mail coupon and payment to the address below.
- Make your check payable to **Commissioner of Revenue Services**.
- Do not use staples.
- DRS may submit your check to your bank electronically.
- To ensure proper posting, write your SSN(s) (optional) and **"2025 Form CT-1040ES"** on your check.

Send completed coupon and payment to:

Department of Revenue Services
PO Box 2932
Hartford CT 06104-2932



2025 Estimated Connecticut Income Tax Worksheet

1. Federal adjusted gross income you expect in the 2025 taxable year
(from 2025 federal Form 1040ES, 2025 Estimated Tax Worksheet, Line 1).1.
2. Allowable Connecticut modifications: Additions or subtractions (to your AGI). See instructions.2.
3. Connecticut adjusted gross income: Combine Line 1 and Line 2.3.

Nonresidents and part-year residents: Enter your Connecticut-sourced income if greater than your Connecticut adjusted gross income.

4. Connecticut income tax: Complete the *Tax Calculation Schedule* below.4.
5. Apportionment factor: Connecticut residents enter 1.0000. **Nonresidents and part-year residents,**
see Page 2.5.
6. Multiply Line 5 by Line 4.6.
7. Credit for income taxes paid to qualifying jurisdictions: See instructions.7.
8. Subtract Line 7 from Line 6.8.
9. Estimated Connecticut alternative minimum tax: See instructions.9.
10. Add Line 8 and Line 9.10.
11. Estimated allowable credit(s) from Schedule CT-IT Credit: See instructions.11.
12. Total estimated income tax: Subtract Line 11 from Line 10.12.
13. Multiply Line 12 by 90% (66 $\frac{2}{3}$ % for farmers and fishermen).13.
14. Enter 100% of the income tax shown on your 2024 Connecticut income tax return. See instructions.14.
15. Enter the lesser of Line 13 or Line 14. If Line 14 is blank, enter the amount from Line 13.
This is your required annual payment. See caution below.15.

Caution: Generally, you may owe interest if you do not prepay (through timely estimates, withholding, pass-through entity tax credit, or all) the **lesser** of 100% of the income tax shown on your 2024 Connecticut income tax return or 90% of the income tax shown on your 2025 Connecticut income tax return. To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 2024 Connecticut income tax return.

16. Connecticut income tax withheld or expected to be withheld during the 2025 taxable year.16.
- 16a. Estimated PE Tax Credit for taxable year 2025.16a.
17. Subtract Lines 16 and 16a from Line 15. If zero ("0") or less, no estimated payment is required. Or,
Subtract Lines 16 and 16a from Line 12. If less than \$1,000, no estimated payment is required.17.
18. Installment amount.18.
19. Multiply Line 17 by Line 18. Pay this amount for each installment.19.

Tax Calculation Schedule

1. Enter Connecticut AGI from *2025 Estimated Connecticut Income Tax Worksheet*, Line 3.1. .00
2. Enter the exemption amount from *Table A, Personal Exemptions*. If zero, enter "0."2. .00
3. **Connecticut Taxable Income:** Subtract Line 2 from Line 1. If less than zero, enter "0."3. .00
4. Enter amount from *Table B, Initial Tax Calculation*.4. .00
5. Enter the phase-out amount from *Table C, 2% Phase-Out Add-Back*. If zero, enter "0."5. .00
6. Enter the recapture amount from *Table D, Tax Recapture*. If zero, enter "0."6. .00
7. Add Lines 4, 5, and 6.7. .00
8. Enter the decimal amount from *Table E, Personal Tax Credits*. If zero, enter "0."8. .
9. Multiply the amount on Line 7 by the decimal amount on Line 8.9. .00
10. **Connecticut Income Tax:** Subtract Line 9 from Line 7. Enter here and on *2025 Estimated Connecticut Income Tax Worksheet*, Line 4.10. .00

Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on Form CT-1040 or Form CT-1040NR/PY, Line 1.00

If your filing status is single or married filing separately, is the amount on Line 1 \$75,000 or more?

☐

Yes: Complete this worksheet.

☐

No: Do not complete this worksheet. *

If your filing status is married filing jointly, qualifying surviving spouse, or head of household, is the amount on Line 1 \$100,000 or more?

☐

Yes: Complete this worksheet.

☐

No: Do not complete this worksheet. *

*If you answered No to either question, enter as a subtraction modification on the *2025 Estimated Connecticut Income Tax Worksheet*, Line 2, the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b.

- A. Enter the amount you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 1. If Line A is zero or less, stop here. Otherwise, go to Line B. A. .00
- B. Enter the amount you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 10. If Line B is zero or less, stop here. Otherwise, go to Line C. B. .00
- C. Enter the lesser of Line A or Line B. C. .00
- D. Multiply Line C by 25% (.25). D. .00
- E. Expected taxable amount of Social Security benefits you reported on federal Publication 505 **, Tax Withholding and Estimated Tax, Worksheet 2-2, Line 19. E. .00
- F. Social Security benefit adjustment: Subtract Line D from Line E. Enter the amount here and as a subtraction on the *2025 Estimated Connecticut Income Tax Worksheet*, Line 2. If Line D is greater than or equal to Line E, enter "0." F. .00

** To obtain federal Publication 505, visit the IRS website at www.irs.gov or call the IRS at 800-829-3676.

Pension and Annuity Worksheet

Line 1: Enter the amount you expect to enter on **Form CT-1040** or **Form CT-1040NR/PY**. Line 1. .00

If your filing status is single, married filing separately or head of household, is the amount on Line 1 \$75,000 or more?

☐

Yes: Complete this worksheet.

☐

No: Do not complete this worksheet. *

If your filing status is married filing jointly, is the amount on Line 1 \$100,000 or more?

☐

Yes: Complete this worksheet.

☐

No: Do not complete this worksheet. *

* If you answered No to either question and you are an IRA recipient (other than a Roth IRA), enter as a subtraction modification 75% of the amount of such distribution on the *2025 Estimated Connecticut Income Tax Worksheet*, Line 2, the amount of IRA distribution reported on federal Form 1040, or federal Form 1040 SR, Line 4b.

* If you answered No to either question and you are a pension or annuity recipient (other than an IRA recipient), enter as a subtraction modification on the *2025 Estimated Connecticut Income Tax Worksheet*, Line 2, the amount of pension and annuity reported on federal Form 1040 or federal Form 1040 SR, Line 5b. From the amount on Line 5b, subtract military retirement pay, Tier 1 and Tier 2 railroad retirement benefits, and Connecticut teachers' retirement pay.

Line 2: Enter 75% of the amount of IRA (other than a Roth IRA), reported on federal Form 1040 or federal Form 1040 SR, Line 4b. Enter 100% of the amount of pensions and annuities reported on federal Form 1040 or federal Form 1040-SR, Line 5b. From the amount on Line 5b, subtract military retirement pay, Tier 1 and Tier 2 railroad retirement benefits, and Connecticut teachers' retirement pay, as applicable. Line 2. .00

Line 3: Enter the decimal amount from the *Pension and Annuity Phase-Out Table* on Page 5. Line 3. .

Line 4: Multiply Line 2 by Line 3. Enter the amount here and as a subtraction on the *2025 Estimated Connecticut Income Tax Worksheet*, Line 2. Line 4. .00

Pension and Annuity Phase-Out Table

Single, Married Filing Separately or Head of Household			Married Filing Jointly		
Federal AGI		Phase-Out	Federal AGI		Phase-Out
Greater Than or Equal to	Less Than or Equal To		Greater Than or Equal to	Less Than or Equal To	
\$0	\$74,999	1	\$0	\$ 99,999	1
\$75,000	\$77,499	.85	\$100,000	\$104,999	.85
\$77,500	\$79,999	.70	\$105,000	\$109,999	.70
\$80,000	\$82,499	.55	\$110,000	\$114,999	.55
\$82,500	\$84,999	.40	\$115,000	\$119,999	.40
\$85,000	\$87,499	.25	\$120,000	\$124,999	.25
\$87,500	\$89,999	.10	\$125,000	\$129,999	.10
\$90,000	\$94,999	.05	\$130,000	\$139,999	.05
\$95,000	\$99,999	.025	\$140,000	\$149,999	.025
\$100,000	and up	0	\$150,000	and up	0

Table A - Personal Exemptions for 2025 Taxable Year

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2.

Use the filing status you expect to report on your 2025 Connecticut income tax return and your Connecticut AGI* (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI *		Exemption	Connecticut AGI *		Exemption	Connecticut AGI *		Exemption	Connecticut AGI *		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

* **Form CT-1040NR/PY filers must** use income from Connecticut sources if it exceeds Connecticut adjusted gross income.

Table B - Initial Tax Calculation for 2025 Taxable Year

Enter the tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5.

Use the filing status you expect to report on your 2025 Connecticut income tax return. This is the initial tax calculation of your tax liability. It does not include personal tax credits, the 2% phase-out or tax recapture.

Single or Married Filing Separately					
If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is:					
Less than or equal to:.....		\$ 10,000.....	2.00%		
More than \$10,000, but less than or equal to.....		\$ 50,000.....	\$200 plus 4.5% of the excess over \$10,000		
More than \$50,000, but less than or equal to.....		\$100,000.....	\$2,000 plus 5.5% of the excess over \$50,000		
More than \$100,000, but less than or equal to.....		\$200,000.....	\$4,750 plus 6.0% of the excess over \$100,000		
More than \$200,000, but less than or equal to.....		\$250,000.....	\$10,750 plus 6.5% of the excess over \$200,000		
More than \$250,000, but less than or equal to.....		\$500,000.....	\$14,000 plus 6.9% of the excess over \$250,000		
More than \$500,000.....			\$31,250 plus 6.99% of the excess over \$500,000		
Single or Married Filing Separately Examples:	Line 3 is \$13,000, Line 4 is \$335		Line 3 is \$525,000, Line 4 is \$32,998		
	\$13,000 - \$10,000	= \$3,000	\$525,000 - \$500,000	=	\$25,000
	\$3,000 X .045	= \$135	\$25,000 x .0699	=	\$1,748
	\$200 + \$135	= \$335	\$31,250 + \$1,748	=	\$32,998
Married Filing Jointly/Qualifying Surviving Spouse					
If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is:					
Less than or equal to:.....		\$ 20,000.....	2.00%		
More than \$20,000, but less than or equal to.....		\$100,000.....	\$400 plus 4.5% of the excess over \$20,000		
More than \$100,000, but less than or equal to.....		\$200,000.....	\$4,000 plus 5.5% of the excess over \$100,000		
More than \$200,000, but less than or equal to.....		\$400,000.....	\$9,500 plus 6.0% of the excess over \$200,000		
More than \$400,000, but less than or equal to.....		\$500,000.....	\$21,500 plus 6.5% of the excess over \$400,000		
More than \$500,000, but less than or equal to.....		\$1,000,000.....	\$28,000 plus 6.9% of the excess over \$500,000		
More than \$1,000,000.....			\$62,500 plus 6.99% of the excess over \$1,000,000		
Married Filing Jointly/Qualifying Surviving Spouse Examples:	Line 3 is \$22,500, Line 4 is \$513		Line 3 is \$1,100,000, Line 4 is \$69,490		
	\$22,500 - \$20,000	= \$2,500	\$1,100,000 - \$1,000,000	=	\$100,000
	\$2,500 x .045	= \$113	\$100,000 x .0699	=	\$6,990
	\$400 + \$113	= \$513	\$62,500 + \$6,990	=	\$69,490
Head of Household					
If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is:					
Less than or equal to:.....		\$ 16,000.....	2.00%		
More than \$16,000, but less than or equal to.....		\$ 80,000.....	\$320 plus 4.5% of the excess over \$16,000		
More than \$80,000, but less than or equal to.....		\$160,000.....	\$3,200 plus 5.5% of the excess over \$80,000		
More than \$160,000, but less than or equal to.....		\$320,000.....	\$7,600 plus 6.0% of the excess over \$160,000		
More than \$320,000, but less than or equal to.....		\$400,000.....	\$17,200 plus 6.5% of the excess over \$320,000		
More than \$400,000, but less than or equal to.....		\$800,000.....	\$22,400 plus 6.9% of the excess over \$400,000		
More than \$800,000.....			\$50,000 plus 6.99% of the excess over \$800,000		
Head of Household Examples:	Line 3 is \$20,000, Line 4 is \$500		Line 3 is \$825,000, Line 4 is \$51,748		
	\$20,000 - \$16,000	= \$4,000	\$825,000 - \$800,000	=	\$25,000
	\$4,000 x .045	= \$180	\$25,000 x .0699	=	\$1,748
	\$320 + \$180	= \$500	\$50,000 + \$1,748	=	\$51,748

Table C - 2% Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5.

Use the filing status you expect to report on your 2025 Connecticut income tax return and your Connecticut AGI * (*Tax Calculation Schedule*, Line 1) to determine your phase-out amount.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI *		2%	Connecticut AGI *		2%	Connecticut AGI *		2%	Connecticut AGI *		2%
More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back
\$ 0	\$ 56,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$50,250	\$ 0	\$ 0	\$78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 25	\$100,500	\$105,500	\$ 50	\$50,250	\$52,750	\$ 25	\$ 78,500	\$ 82,500	\$ 40
\$ 61,500	\$ 66,500	\$ 50	\$105,500	\$110,500	\$100	\$52,750	\$55,250	\$ 50	\$ 82,500	\$ 86,500	\$ 80
\$ 66,500	\$ 71,500	\$ 75	\$110,500	\$115,500	\$150	\$55,250	\$57,750	\$ 75	\$ 86,500	\$ 90,500	\$120
\$ 71,500	\$ 76,500	\$100	\$115,500	\$120,500	\$200	\$57,750	\$60,250	\$100	\$ 90,500	\$ 94,500	\$160
\$ 76,500	\$ 81,500	\$125	\$120,500	\$125,500	\$250	\$60,250	\$62,750	\$125	\$ 94,500	\$ 98,500	\$200
\$ 81,500	\$ 86,500	\$150	\$125,500	\$130,500	\$300	\$62,750	\$65,250	\$150	\$ 98,500	\$102,500	\$240
\$ 86,500	\$ 91,500	\$175	\$130,500	\$135,500	\$350	\$65,250	\$67,750	\$175	\$102,500	\$106,500	\$280
\$ 91,500	\$ 96,500	\$200	\$135,500	\$140,500	\$400	\$67,750	\$70,250	\$200	\$106,500	\$110,500	\$320
\$ 96,500	\$101,500	\$225	\$140,500	\$145,500	\$450	\$70,250	\$72,750	\$225	\$110,500	\$114,500	\$360
\$101,500	and up	\$250	\$145,500	and up	\$500	\$72,750	and up	\$250	\$114,500	and up	\$400

* **Form CT-1040NR/PY filers must use income from Connecticut sources if it exceeds Connecticut adjusted gross income.**

Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6.

Use the filing status you expect to report on your 2025 Connecticut income tax return and your Connecticut AGI * (*Tax Calculation Schedule*, Line 1) to determine your recapture amount.

Single or Married Filing Separately			Married Filing Jointly or Qualifying Surviving Spouse			Head of Household		
Connecticut AGI *		Recapture Amount	Connecticut AGI *		Recapture Amount	Connecticut AGI *		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$105,000	\$ 0	\$ 0	\$210,000	\$ 0	\$ 0	\$168,000	\$ 0
\$105,000	\$110,000	\$ 25	\$210,000	\$220,000	\$ 50	\$168,000	\$176,000	\$ 40
\$110,000	\$115,000	\$ 50	\$220,000	\$230,000	\$ 100	\$176,000	\$184,000	\$ 80
\$115,000	\$120,000	\$ 75	\$230,000	\$240,000	\$ 150	\$184,000	\$192,000	\$ 120
\$120,000	\$125,000	\$ 100	\$240,000	\$250,000	\$ 200	\$192,000	\$200,000	\$ 160
\$125,000	\$130,000	\$ 125	\$250,000	\$260,000	\$ 250	\$200,000	\$208,000	\$ 200
\$130,000	\$135,000	\$ 150	\$260,000	\$270,000	\$ 300	\$208,000	\$216,000	\$ 240
\$135,000	\$140,000	\$ 175	\$270,000	\$280,000	\$ 350	\$216,000	\$224,000	\$ 280
\$140,000	\$145,000	\$ 200	\$280,000	\$290,000	\$ 400	\$224,000	\$232,000	\$ 320
\$145,000	\$150,000	\$ 225	\$290,000	\$300,000	\$ 450	\$232,000	\$240,000	\$ 360
\$150,000	\$200,000	\$ 250	\$300,000	\$400,000	\$ 500	\$240,000	\$320,000	\$ 400
\$200,000	\$205,000	\$ 340	\$400,000	\$410,000	\$ 680	\$320,000	\$328,000	\$ 540
\$205,000	\$210,000	\$ 430	\$410,000	\$420,000	\$ 860	\$328,000	\$336,000	\$ 680
\$210,000	\$215,000	\$ 520	\$420,000	\$430,000	\$1,040	\$336,000	\$344,000	\$ 820
\$215,000	\$220,000	\$ 610	\$430,000	\$440,000	\$1,220	\$344,000	\$352,000	\$ 960
\$220,000	\$225,000	\$ 700	\$440,000	\$450,000	\$1,400	\$352,000	\$360,000	\$1,100
\$225,000	\$230,000	\$ 790	\$450,000	\$460,000	\$1,580	\$360,000	\$368,000	\$1,240
\$230,000	\$235,000	\$ 880	\$460,000	\$470,000	\$1,760	\$368,000	\$376,000	\$1,380
\$235,000	\$240,000	\$ 970	\$470,000	\$480,000	\$1,940	\$376,000	\$384,000	\$1,520
\$240,000	\$245,000	\$1,060	\$480,000	\$490,000	\$2,120	\$384,000	\$392,000	\$1,660
\$245,000	\$250,000	\$1,150	\$490,000	\$500,000	\$2,300	\$392,000	\$400,000	\$1,800
\$250,000	\$255,000	\$1,240	\$500,000	\$510,000	\$2,480	\$400,000	\$408,000	\$1,940
\$255,000	\$260,000	\$1,330	\$510,000	\$520,000	\$2,660	\$408,000	\$416,000	\$2,080
\$260,000	\$265,000	\$1,420	\$520,000	\$530,000	\$2,840	\$416,000	\$424,000	\$2,220
\$265,000	\$270,000	\$1,510	\$530,000	\$540,000	\$3,020	\$424,000	\$432,000	\$2,360
\$270,000	\$275,000	\$1,600	\$540,000	\$550,000	\$3,200	\$432,000	\$440,000	\$2,500
\$275,000	\$280,000	\$1,690	\$550,000	\$560,000	\$3,380	\$440,000	\$448,000	\$2,640
\$280,000	\$285,000	\$1,780	\$560,000	\$570,000	\$3,560	\$448,000	\$456,000	\$2,780
\$285,000	\$290,000	\$1,870	\$570,000	\$580,000	\$3,740	\$456,000	\$464,000	\$2,920
\$290,000	\$295,000	\$1,960	\$580,000	\$590,000	\$3,920	\$464,000	\$472,000	\$3,060
\$295,000	\$300,000	\$2,050	\$590,000	\$600,000	\$4,100	\$472,000	\$480,000	\$3,200
\$300,000	\$305,000	\$2,140	\$600,000	\$610,000	\$4,280	\$480,000	\$488,000	\$3,340
\$305,000	\$310,000	\$2,230	\$610,000	\$620,000	\$4,460	\$488,000	\$496,000	\$3,480
\$310,000	\$315,000	\$2,320	\$620,000	\$630,000	\$4,640	\$496,000	\$504,000	\$3,620
\$315,000	\$320,000	\$2,410	\$630,000	\$640,000	\$4,820	\$504,000	\$512,000	\$3,760
\$320,000	\$325,000	\$2,500	\$640,000	\$650,000	\$5,000	\$512,000	\$520,000	\$3,900
\$325,000	\$330,000	\$2,590	\$650,000	\$660,000	\$5,180	\$520,000	\$528,000	\$4,040
\$330,000	\$335,000	\$2,680	\$660,000	\$670,000	\$5,360	\$528,000	\$536,000	\$4,180
\$335,000	\$340,000	\$2,770	\$670,000	\$680,000	\$5,540	\$536,000	\$544,000	\$4,320
\$340,000	\$345,000	\$2,860	\$680,000	\$690,000	\$5,720	\$544,000	\$552,000	\$4,460
\$345,000	\$500,000	\$2,950	\$690,000	\$1,000,000	\$5,900	\$552,000	\$800,000	\$4,600
\$500,000	\$505,000	\$3,000	\$1,000,000	\$1,010,000	\$6,000	\$800,000	\$808,000	\$4,680
\$505,000	\$510,000	\$3,050	\$1,010,000	\$1,020,000	\$6,100	\$808,000	\$816,000	\$4,760
\$510,000	\$515,000	\$3,100	\$1,020,000	\$1,030,000	\$6,200	\$816,000	\$824,000	\$4,840
\$515,000	\$520,000	\$3,150	\$1,030,000	\$1,040,000	\$6,300	\$824,000	\$832,000	\$4,920
\$520,000	\$525,000	\$3,200	\$1,040,000	\$1,050,000	\$6,400	\$832,000	\$840,000	\$5,000
\$525,000	\$530,000	\$3,250	\$1,050,000	\$1,060,000	\$6,500	\$840,000	\$848,000	\$5,080
\$530,000	\$535,000	\$3,300	\$1,060,000	\$1,070,000	\$6,600	\$848,000	\$856,000	\$5,160
\$535,000	\$540,000	\$3,350	\$1,070,000	\$1,080,000	\$6,700	\$856,000	\$864,000	\$5,240
\$540,000	and up	\$3,400	\$1,080,000	and up	\$6,800	\$864,000	and up	\$5,320

* Form CT-1040NR/PY filers must use income from Connecticut sources if it exceeds Connecticut adjusted gross income.

Table E - Personal Tax Credits for 2025 Taxable Year

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8.

Use the filing status you expect to report on your 2025 Connecticut income tax return and your Connecticut AGI * (*Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

* **Form CT-1040NR/PY filers must use income from Connecticut sources if it exceeds Connecticut adjusted gross income.**

Line 14: If your 2024 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your return (from Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16). If you were a resident during the 2024 taxable year and you did not file a 2024 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." If you were a nonresident or part-year resident during the 2024 taxable year **with** Connecticut-sourced income and you did not file a 2024 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

Line 16a: Enter the estimated PE Tax Credit. You may receive a PE Tax Credit if you are a member or a shareholder of a pass-through entity subject to the Connecticut Pass-Through Entity Tax, or if you are a beneficiary of a trust or estate that is a member or a shareholder of a pass-through entity subject to the Connecticut Pass-Through Entity Tax. The PE Tax Credit will be reported to you on Schedule CT K-1 or on Schedule CT-1041 K-1.

Payment Options

Visit the DRS website at portal.ct.gov/DRS-myconnect to pay your Connecticut estimated taxes electronically.

Pay by Credit Card or Debit Card



Pay Electronically: Electronic payments can be made through our online portal called **myconnect** at portal.ct.gov/DRS-myconnect.

1. Pay by ACH Debit/Direct Payment: Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. There is no fee to pay by ACH debit.

2. Pay by Credit Card or Debit Card: You may elect to pay your tax liability using a credit card (American Express®, Discover®, Master Card®, Visa®) or comparable debit card. A convenience fee will be charged by the credit card service provider. You will be informed of the amount of the fee and may elect to cancel the transaction. Your payment will be effective on the date that you make the charge.

At the end of the transaction, you will receive a confirmation number for your records. As a reminder, even if you pay electronically, you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Do not mail Form CT-1040ES if you make your payment by credit card or debit card.

Pay by Mail

Make your check payable to **Commissioner of Revenue Services**.

To ensure your payment is applied to your account, write "**2025 Form CT-1040ES**" and your Social Security Number (SSN), optional, on the front of your check. Be sure to sign your check and paper clip it to the front of the coupon. **Do not send cash.** DRS may submit your check to your bank electronically.

Completing the Payment Coupon: Complete all required taxpayer identification information in blue or black ink only.

Enter the payment amount where indicated on the coupon. In determining your payment amount, you may subtract from your installment amount any available overpayment of 2024 income tax.

If you file this coupon, DRS will mail you personalized, preprinted coupons for the remaining quarters of the 2025 taxable year.