

Department of Revenue Services
State of Connecticut
PO Box 2974
Hartford CT 06104-2974
1120ES 0122W 01 9999



CT-1120 ESA
2022 Estimated Connecticut Corporation Business Tax
Payment Coupon - First Installment

A

2022
(Rev. 01/22)

See instructions.

For income year ending

MM - DD - YYYY

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

Corporation/Designated Taxable Member name

This return MUST be filed electronically!

Type of return

Separate

Combined Unitary

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-1120ES electronically using myconneCT at portal.ct.gov/DRS-myconneCT.



If you file by mail, complete this form in blue or black ink only. 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 the Department of Revenue Services (DRS).

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 7, is more than \$1,000.

This return 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 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 the address at the top of the coupon. To ensure payment is applied to the correct account, write "**2022 Form CT-1120**" and the corporation's Connecticut Tax Registration Number on the front of the check

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 tax registration number.

Department of Revenue Services
State of Connecticut
PO Box 2974
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1120ES 0122W 01 9999



CT-1120 ESB
2022 Estimated Connecticut Corporation Business Tax
Payment Coupon - Second Installment

B

2022
(Rev. 01/22)

See instructions.

For income year ending

MM - DD - YYYY

Connecticut Tax Registration Number

Federal Employer ID Number (FEIN)

Corporation/Designated Taxable Member name

This return MUST be filed electronically!

Type of return

Separate

Combined Unitary

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 Corporation Business Tax credits.	2.		.00
3. Multiply Line 1 by 50.01% (0.5001). See instructions for Form CT-1120RC and Form CT-1120 RDC credit utilization.	3.		.00
4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3.	4.		.00
5. Subtotal: Subtract Line 4 from Line 2.	5.		.00
6. Estimated PE credit. Do not exceed amount on Line 5.	6.		.00
7. Subtotal: Subtract Line 6 from Line 5.	7.		.00
8. Current year first installment: Multiply Line 7 by 27% (.27) or enter the amount from Worksheet CT-1120AE, Line 20, Column A.	8.		.00
9. First installment due: Lesser of Line 1 or Line 8.	9.		.00
10. Overpayment from prior year (see Informational Publication 2021(9)).	10.		.00
11. Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount here and on CT-1120 ESA, <i>Payment amount due</i> line.	11.		.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.**



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 2022, Research and Development, and Research and Experimental Expenditures 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 60% of the tax liability.

Interest: See **Informational Publication 2021(9), 2021 Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.**

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 11, then the corporation must enter on *Schedule 1*, Line 11, 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 Form CT-1120RC and Form CT-1120 RDC credit utilization.	3.		.00
4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3.	4.		.00
5. Subtotal: Subtract Line 4 from Line 2.	5.		.00
6. Estimated PE credit. Do not exceed amount on Line 5.	6.		.00
7. Subtotal: Subtract Line 6 from Line 5.	7.		.00
8. Current year second installment: Multiply Line 7 by 63% (.63) or enter the amount from Worksheet CT-1120AE, Line 20, Column B.	8.		.00
9. Second installment due: Lesser of Line 1 or Line 8.	9.		.00
10. Amount paid with Form CT-1120 ESA , plus overpayment from prior year.	10.		.00
11. Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount here and on CT-1120 ESB, <i>Payment amount due</i> line.	11.		.00

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State of Connecticut
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CT-1120 ESC
2022 Estimated Connecticut Corporation Business Tax
Payment Coupon - Third Installment



2022
(Rev. 01/22)

See instructions.

For income year ending

MM - DD - YYYY

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.

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If you file by mail, complete this form in blue or black ink only. 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 the Department of Revenue Services (DRS).

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 7, is more than \$1,000.

This return 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 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 the address at the top of the coupon. To ensure payment is applied to the correct account, write "**2022 Form CT-1120**" and the corporation's Connecticut Tax Registration Number on the front of the check

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 tax registration number.

Department of Revenue Services
State of Connecticut
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CT-1120 ESD
2022 Estimated Connecticut Corporation Business Tax
Payment Coupon - Fourth Installment



2022
(Rev. 01/22)

See instructions.

For income year ending

MM - DD - YYYY

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.

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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 Form CT-1120RC and Form CT-1120 RDC credit utilization.	3.	<input type="text"/>	.00
4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3.	4.	<input type="text"/>	.00
5. Subtotal: Subtract Line 4 from Line 2.	5.	<input type="text"/>	.00
6. Estimated PE credit. Do not exceed amount on Line 5.	6.	<input type="text"/>	.00
7. Subtotal: Subtract line 6 from Line 5.	7.	<input type="text"/>	.00
8. Current year third installment: Multiply Line 7 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Line 20, Column C.	8.	<input type="text"/>	.00
9. Third installment due: Lesser of Line 1 or Line 8.	9.	<input type="text"/>	.00
10. Amount paid with Form CT-1120 ESA, Form CT-1120 ESB , plus overpayment from prior year.	10.	<input type="text"/>	.00
11. Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount here and on CT-1120 ESC, <i>Payment amount due</i> line.	11.	<input type="text"/>	.00

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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 2022, Research and Development, and Research and Experimental Expenditures 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 60% of the tax liability.

Interest: See **Informational Publication 2021(9), 2021 Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.**

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 11, then the corporation must enter on *Schedule 1*, Line 11, 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 Form CT-1120RC and Form CT-1120 RDC credit utilization.	3.	<input type="text"/>	.00
4. Estimated Corporation Business Tax credits: Do not exceed amount on Line 3.	4.	<input type="text"/>	.00
5. Subtotal: Subtract Line 4 from Line 2.	5.	<input type="text"/>	.00
6. Estimated PE credit. Do not exceed amount on Line 5.	6.	<input type="text"/>	.00
7. Subtotal: Subtract Line 6 from Line 5.	7.	<input type="text"/>	.00
8. Current year fourth installment: Multiply Line 7 by 90% (.90) or enter the amount from Worksheet CT-1120AE, Line 20, Column D.	8.	<input type="text"/>	.00
9. Fourth installment due: Lesser of Line 1 or Line 8.	9.	<input type="text"/>	.00
10. Amount paid with Form CT-1120 ESA, Form CT-1120 ESB, Form CT-1120 ESC , plus overpayment from prior year.	10.	<input type="text"/>	.00
11. Payment due with this coupon: Subtract Line 10 from Line 9. Enter amount here and on CT-1120 ESD, <i>Payment amount due</i> line.	11.	<input type="text"/>	.00

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