

Dear CT-1041 Filer:

Recent legislation increased the Connecticut income tax rate for trusts and estates from 4.5% to 5%. This increase is applicable to taxable years beginning on or after January 1, 2003.

Any taxpayer required to make a Connecticut estimated income tax payment in June 2003 is required to pay an amount which is adjusted for the new rate. To determine the amount of your **June 15, 2003** payment, complete the enclosed *2003 Estimated Connecticut Income Tax Worksheet – June 2003 Catch-Up* on the back page of **Form CT-1041ES**, *June 2003 Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates* (Rev. 6/03). This will allow you to “catch-up” for the previous months where you calculated your 2003 estimated Connecticut income tax using the old 4.5% tax rate.

To determine the amount of the September 15, 2003 and January 15, 2004 payments, the trust or estate is required to multiply the Connecticut taxable income of the fiduciary by 5%.

If you have questions on how to make estimated income tax payments, or on completing **Form CT-1041ES**, call the Department of Revenue Services, Taxpayer Services Division, Monday through Friday at: 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). Connecticut tax forms are available on our Web site: www.drs.state.ct.us or from our Forms Unit at: 860-297-4753. TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, 7 days a week by calling 860-297-4911.

Sincerely,

A handwritten signature in cursive script that reads "Pam Law".

Pam Law
Commissioner

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Enclosure
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