



Form CT-1040ES

2004 Estimated Connecticut Income Tax Payment Coupon For Individuals



General Instructions

Who Should File this Coupon? Use this coupon if you are required to make estimated income tax payments for the 2004 taxable year and you do not receive a preprinted coupon package from the Department of Revenue Services (DRS). Coupon packages will be mailed in mid-January to those who made estimated income tax payments in the prior year.

Pay by Credit Card: You may make payments of your 2004 estimated income tax by credit card. If you pay your estimated income tax by credit card, do not send in **Form CT-1040ES**. See *Payment Options* on Page 4.

Nonresidents and Part-Year Residents: Nonresident individuals are subject to Connecticut income tax on their Connecticut source 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 source 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.

Who is Required to Make Estimated Payments? You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$500, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2004 taxable year.

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

- 90% of the income tax shown on your **2004 Connecticut income tax return**; or
- 100% of the income tax shown on your **2003 Connecticut income tax return**, if you filed a 2003 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 2003 taxable year and you did not file a 2003 income tax return because you had no Connecticut income tax liability, **or**
- You were a nonresident or part-year resident with Connecticut source income during the 2003 taxable year and you did not file a 2003 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 source income during the 2003 taxable year, then you **must** use 90% of the income tax shown on your 2004 Connecticut income tax return as your required annual payment.

When to File: Estimated payments for the 2004 taxable year are due on or before April 15, June 15, September 15, 2004, and January 15, 2005. (Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.) An estimate will be considered timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date.

Note: Taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing/payment rules. DRS has accepted the list of private delivery services that is currently published by the Internal Revenue Service. This list is subject to change. The following is the current list of designated private delivery services: Airborne Express, DHL Worldwide Express, Federal Express, and United Parcel Service. Not all types of services provided by these delivery services are accepted. See **Policy Statement 2002(4)**, *Designated Private Delivery Services and Designated Types of Service*.

How Much Should I Pay? Complete the *2004 Estimated Connecticut Income Tax Worksheet*, on Page 2, to calculate your required annual payment.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you will be required to make only **one** payment. Your installment is due on or before January 15, 2005, for the 2004 taxable year. The required installment is the lesser of 66 $\frac{2}{3}$ % of the income tax shown on your 2004 Connecticut income tax return **or** 100% of the income tax shown on your 2003 Connecticut income tax return. See **Informational Publication 2003(20)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

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 2003(35)**, *A Guide To Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES*.

Interest: You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any 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% (.01) per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2005, or the date on which the underpayment is paid.

If you file your income tax return for the 2004 taxable year on or before January 31, 2005, 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, 2005.

A farmer or fisherman who files a 2004 Connecticut income tax return on or before March 1, 2005, 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.

Instructions for Completing Worksheet

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

Social Security Benefit Adjustment: If you will file a federal income tax return as **Single** or **Married Filing Separately** and you expect your 2004 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits that you expect to report on your 2004 federal Form 1040, Line 20b or federal Form 1040A, Line 14b. If you will file a federal income tax return as **Married Filing Jointly** or **Head of Household** and you expect your federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits that you expect to report on your 2004 federal Form 1040, Line 20b or federal Form 1040A, Line 14b. 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 source income is greater than your Connecticut adjusted gross income, enter your Connecticut source income on this line.

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

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

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 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*, of **Form CT-1040** or **Form CT-1040NR/PY**.)

Line 9: If you expect to owe federal alternative minimum tax for the 2004 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 adjusted net Connecticut minimum tax credit. Enter "0" if you are not entitled to a credit, or if you entered an amount on Line 9. (See instructions for **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts and Estates*.)

Line 14: If your 2003 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; **Form CT-1040EZ**, Line 6; or **Form CT-1040NR/PY**, Line 16). If you were a resident during the 2003 taxable year and you did not file a 2003 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 2003 taxable year **with** Connecticut source income and you did not file a 2003 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

2004 ESTIMATED CONNECTICUT INCOME TAX WORKSHEET

1. Federal adjusted gross income you expect in the 2004 taxable year (from 2004 federal Form 1040ES, 2004 Estimated Tax Worksheet, Line 1)	1.	_____
2. Allowable Connecticut modifications (additions or subtractions, see instructions, Page 1)	2.	_____
3. Connecticut adjusted gross income (Combine Line 1 and Line 2) Nonresidents and Part-Year Residents: Enter your Connecticut source income if greater than your Connecticut adjusted gross income.	3.	_____
4. Connecticut income tax (Complete the <i>Tax Calculation Schedule</i> below)	4.	_____
5. Apportionment factor (Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions, above)	5.	.
6. Multiply Line 5 by Line 4	6.	_____
7. Credit for income taxes paid to qualifying jurisdictions (See instructions, above)	7.	_____
8. Subtract Line 7 from Line 6	8.	_____
9. Estimated Connecticut Alternative Minimum Tax (See instructions, above)	9.	_____
10. Add Line 8 and Line 9	10.	_____
11. Adjusted Net Connecticut Minimum Tax Credit (See instructions, above)	11.	_____
12. Total estimated income tax (Subtract Line 11 from Line 10)	12.	_____
13. Multiply Line 12 by 90% (66%% for farmers and fishermen)	13.	_____
14. Enter 100% of the income tax shown on your 2003 Connecticut income tax return (See instructions, above)	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, or both) the lesser of 100% of the income tax shown on your 2003 Connecticut income tax return, or 90% of the income tax shown on your 2004 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 2003 Connecticut income tax return.		
16. Connecticut income tax withheld or expected to be withheld during the 2004 taxable year	16.	_____
17. Subtract Line 16 from Line 15. If zero or less, or if Line 12 minus Line 16 is \$500 or less, no estimated payment is required ...	17.	_____
18. Installment amount	18.	.25
19. Multiply Line 17 by Line 18. Pay this amount for each installment	19.	_____

TAX CALCULATION SCHEDULE

1. Enter the amount from Line 3 of the <i>2004 Estimated Connecticut Income Tax Worksheet</i> .	1.		
2. Enter Personal Exemption (from Table A, Exemptions, Page 3)	2.		
3. Connecticut taxable income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3.		
4. Connecticut income tax (from Table B, Connecticut Income Tax, Page 3)	4.		
5. Enter Decimal Amount (from Table C, Personal Tax Credits, Page 3). If zero, enter "0."	5.	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6.		
7. CONNECTICUT INCOME TAX (Subtract Line 6 from Line 4) Enter this amount on Line 4, 2004 Estimated Connecticut Income Tax Worksheet, above.	7.		

TABLE A - EXEMPTIONS FOR 2004 TAXABLE YEAR

Use the filing status that you expect to report on your 2004 tax return and your CONNECTICUT AGI* (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Married Filing Jointly/Qualified Widow(er)			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	\$25,250	\$12,625	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,250	\$26,250	\$11,625	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,250	\$27,250	\$10,625	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,250	\$28,250	\$ 9,625	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,250	\$29,250	\$ 8,625	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,250	\$30,250	\$ 7,625	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,250	\$31,250	\$ 6,625	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,250	\$32,250	\$ 5,625	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,250	\$33,250	\$ 4,625	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,250	\$34,250	\$ 3,625	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,250	\$35,250	\$ 2,625	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,250	\$36,250	\$ 1,625	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,250	\$37,250	\$ 625	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,250	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$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						

TABLE B - CONNECTICUT INCOME TAX FOR 2004 TAXABLE YEAR

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.00.	If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.00.	If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.00.
For example, if the amount on Line 3 is \$13,000 enter \$450.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150.00 \$150.00 + \$300.00 = \$450.00	For example, if the amount on Line 3 is \$22,500 enter \$725.00 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125.00 \$125.00 + \$600.00 = \$725.00	For example, if the amount on Line 3 is \$20,000 enter \$680.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200.00 \$200.00 + \$480.00 = \$680.00

TABLE C - PERSONAL TAX CREDITS FOR 2004 TAXABLE YEAR

Use the filing status that you expect to report on your 2004 tax return and your CONNECTICUT AGI* (from *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Married Filing Jointly/Qualified Widow(er)			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	
\$12,625	\$15,750	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,750	\$16,250	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,250	\$16,750	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,750	\$17,250	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,250	\$17,750	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,750	\$18,250	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,250	\$18,750	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,750	\$19,250	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,250	\$21,050	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,050	\$21,550	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,550	\$22,050	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,050	\$22,550	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,550	\$26,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,300	\$26,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,800	\$27,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,300	\$27,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,800	\$28,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,300	\$50,500	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,500	\$51,000	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$51,000	\$51,500	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,500	\$52,000	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$52,000	\$52,500	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,500	\$53,000	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$53,000	\$53,500	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,500	\$54,000	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$54,000	\$54,500	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,500	\$55,000	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$55,000	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

* Important: Form CT-1040NR/PY filers must use income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

SOCIAL SECURITY BENEFIT ADJUSTMENT WORKSHEET

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

If your filing status is **Single** or **Married Filing Separately**, is the amount on Line 1 \$50,000 or more?

- Yes: **Complete** this worksheet.
- No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the **2004 Estimated Connecticut Income Tax Worksheet**, Line 2.

If your filing status is **Married Filing Jointly** or **Head of Household**, is the amount on Line 1 \$60,000 or more?

- Yes: **Complete** this worksheet.
- No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the **2004 Estimated Connecticut Income Tax Worksheet**, Line 2.

A. Enter the amount you reported on federal Publication 505* , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 1. If Line A is zero or less, stop here. Otherwise, go to Line B.	A.	
B. Enter the amount you reported on federal Publication 505* , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 9. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Expected taxable amount of Social Security benefits you reported on federal Publication 505* , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 18.	E.	
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and as a subtraction on the <i>2004 Estimated Connecticut Income Tax Worksheet</i> , Line 2. (If Line D is greater than or equal to Line E, enter "0.")	F.	

* You may obtain federal Publication 505 by calling the IRS at **1-800-829-3676** or by visiting the IRS Web site at **www.irs.gov**

PAYMENT OPTIONS

If you filed a 2002 Connecticut income tax return, you may elect to pay your estimated 2004 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, or VISA® card. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. You will be informed of the amount of the fee, and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

To Pay by Credit Card:

- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777; or
- Visit: **www.officialpayments.com** and select Payment Center.

Do not send in Form CT-1040ES if you make your payment by credit card. Your payment will be effective on the date you make the charge.

To Pay by Mail:

Make your check or money order payable to: "**Commissioner of Revenue Services.**" To ensure proper posting of your payment, write your Social Security Number(s) and "**2004 Form CT-1040ES**" on the front of your check or money order. Be sure to sign your check and paper clip it to the front of your coupon. **Do not send cash.**

COMPLETING THE PAYMENT COUPON

Complete all required taxpayer identification information. Enter the payment amount on Line 1 of the coupon. In determining your payment amount, you may subtract from your installment amount any available overpayment of 2003 income tax. If you file this coupon, preprinted, personalized coupons will be mailed to you for the 2004 taxable year.

..... Cut Here

CT-1040ES ESTIMATED CONNECTICUT INCOME TAX PAYMENT		2004	
Your Social Security Number	Spouse's Social Security Number	DUE DATE	
▶ _____ : _____	▶ _____ : _____		
Your First Name and Middle Initial	Last Name	1. Payment Amount ▶	00
Spouse's First Name and Middle Initial	Last Name		
Home Address (number and street), Apartment Number, PO Box			
City, Town, or Post Office	State	ZIP Code	

Send completed coupon and payment to:

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

- **Do not file this coupon if no payment is due or if you pay by credit card (see Payment Options above).**
- Pay total amount shown on Line 1.
- Print all information. Include your spouse's Social Security Number, if filing jointly.
- Cut along dotted line and mail coupon and payment to the address printed on the coupon.
- Make your check or money order payable to the "**Commissioner of Revenue Services.**"
- To ensure proper posting, write your SSN(s) and "**2004 Form CT-1040ES**" on your check or money order.