

Form CT-1041ES



(Rev. 12/08)

2009 Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates

General Instructions

Complete this form in blue or black ink only.

Who Should File This Coupon: Use this coupon if you must make estimated income tax payments for 2009.

Nonresident Trusts and Estates and Part-Year Resident Trusts: Nonresident trusts and estates are subject to Connecticut income tax on their Connecticut-source income. Part-year resident trusts are taxed on all income received while a resident trust of Connecticut and on income received from Connecticut sources while a nonresident trust. 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 Must Make Estimated Payments: In most cases, a payment of estimated income tax is required if your Connecticut income tax (after tax credit) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment.

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

- 90% of the income tax shown on the 2009 Connecticut income tax return; **or**
- 100% of the income tax shown on the 2008 Connecticut income tax return if the fiduciary filed a 2008 Connecticut income tax return that covered a 12-month period.

The fiduciary does not have to make estimated income tax payments if:

- The trust or estate was a resident trust or estate during the 2008 taxable year and did not file a 2008 Connecticut income tax return because the trust or estate had no Connecticut income tax liability; **or**
- The estate or trust was a nonresident estate or nonresident or part-year resident trust with Connecticut-source income during the 2008 taxable year and did not file a 2008 Connecticut income tax return because the estate or trust had no Connecticut income tax liability.

If a nonresident estate or trust or part-year resident trust did **not** have Connecticut-source income in 2008, the fiduciary **must** use 90% of the income tax shown on the 2009 Connecticut income tax return as the required annual payment.

Except as provided below, a trust created in 2009 must use 90% of the income tax shown on the 2009 **Form CT-1041**, *Connecticut Income Tax Return for Trust and Estates*, as the required annual payment.

Exceptions:

Decedent's Estates: For any taxable year ending before the date that is two years after a decedent's death, the decedent's estate is not required to make estimated payments and no underpayment interest will be charged.

Certain Grantor Trusts: For any taxable year ending before the date that is two years after a decedent's death, a trust that was treated under

Internal Revenue Code (I.R.C.) §§ 671 through 679, inclusive, as owned by the decedent and that either will receive the residue of the decedent's estate under the will or, if no will is admitted to probate, the trust primarily responsible for paying debts, taxes, and expenses of administration is not required to make estimated payments and no underpayment interest will be charged.

When to File: Estimated payments for the 2009 taxable year are due April 15, June 15, September 15, 2009, and January 15, 2010. Fiscal year filers should follow federal filing due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. An estimate is 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.

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. This list is subject to change. See **Policy Statement 2008(3)**, *Designated Private Delivery Services and Designated Types of Service*.

How Much Should I Pay: Complete the *2009 Estimated Connecticut Income Tax Worksheet* on the back to calculate your required annual payment.

Estimated Payment Rules for Farmers or Fishermen: If the trust or estate had income from farming or fishing as provided in I.R.C. §6654(i)(2), the required installment is the lesser of 66⅔% of the Connecticut income tax shown on the 2009 Form CT-1041 return or 100% of the Connecticut income tax shown on the 2008 Form CT-1041 if a 2008 Form CT-1041 was filed and it covered a 12-month period.

If the trust or estate is required to make 2009 estimated income tax payments, you must do one of the following:

- Pay the required installment on or before January 15, 2010; **or**
- File Form CT-1041 for 2009 on or before March 1, 2010, and pay the full amount computed on the return. In this case, do not make estimated tax payments for 2009.

See **Informational Publication 2008(19)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicles Fuels Tax, Estimated Income Tax, and Withholding Tax*, or **Informational Publication 2007(13)**, *Fisherman's Guide to Sales and Use Tax and Estimated Income Tax*.

Annualized Income Installment Method: If the income from the trust or estate varies throughout the year, using the **annualized income installment method** may help you reduce or eliminate the amount of the estimated tax payment for one or more periods. See **Informational Publication 2008(27)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Interest: If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you will be charged interest even if you are due a refund when you file your tax return.

Completing the Payment Coupon

Complete the payment coupon below. Be sure to enter all the required taxpayer identification information. Enter the payment amount on Line 1 of this coupon. In determining your payment amount, you may subtract from your installment amount any **available** overpayment of 2008 income tax.

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(Rev. 12/08)		Estimated Connecticut Income Tax Payment for Trusts and Estates		2009 CT-1041ES	
Complete this form in blue or black ink only.					
Federal Employer Identification Number (FEIN)			Payment	For taxable year ending	
▶ _____			4		
Name of trust or estate			DRS use only	_____ 20	
Name and title of fiduciary			1. Payment amount	▶ _____ 00	
Address (number and street)			PO box		
City or town, state, and ZIP code					

Send completed coupon and payment to:
**Department of Revenue Services
State of Connecticut
PO Box 2934
Hartford CT 06104-2934**

- See instructions for filing requirements. Print all information.
- DRS may submit your check to your bank electronically.
- Make check payable to: **Commissioner of Revenue Services**.
- Write the FEIN of the trust or estate and "**2009 Form CT-1041ES**" on the check. If you do not have an FEIN number, see Page 13 of the 2008 instruction booklet for Form CT-1041.

Interest is figured 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, 2010, or the date on which the underpayment is paid.

If you file your income tax return for the 2009 taxable year on or before January 31, 2010, and pay the full amount computed on the return as payable for the taxable year, no interest will be calculated on the underpayment of estimated income tax for the fourth required installment. This does not apply to taxpayers paying estimated Connecticut income taxes as farmers or fishermen.

How to File: To file electronically, visit the DRS website at www.ct.gov/DRS and select the **Taxpayer Service Center (TSC)** image in the left hand tool bar. If you choose, you can mail the completed payment coupon to the address listed on the coupon.



How to Get Help: Visit the DRS website at www.ct.gov/DRS or for personal assistance, contact the Customer Service Center at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) and select **Option 6** during business hours to speak with a representative. **TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

2009 Estimated Connecticut Income Tax Worksheet

1. Federal taxable income of trust or estate you expect in 2009	1.	00
2. Allowable Connecticut fiduciary adjustments: Additions or subtractions, see instructions.	2.	00
3. Connecticut taxable income: Add Line 1 and Line 2. Nonresident trusts and estates and part-year resident trusts without any nonresident, noncontingent beneficiaries: Enter your income from Connecticut sources if greater than your Connecticut taxable income.	3.	00
4. Connecticut income tax: Multiply Line 3 by .05.	4.	00
5. Apportionment factor: Connecticut resident trusts and estates, enter 1.0000. Nonresident trusts and estates and part-year resident trusts, see instructions.	5.	.
6. Multiply Line 4 by Line 5.	6.	00
7. Net credit for income taxes due to qualifying jurisdictions: See instructions.	7.	00
8. Subtract Line 7 from Line 6.	8.	00
9. Estimated Connecticut alternative minimum tax: See instructions.	9.	00
10. Add Line 8 and Line 9.	10.	00
11. Adjusted net Connecticut minimum tax credit: See instructions.	11.	00
12. Total estimated income tax: Subtract Line 11 from Line 10.	12.	00
13. Multiply Line 12 by 90% (0.90).	13.	00
14. Enter 100% of the income tax shown on your 2008 Connecticut income tax return. See instructions.	14.	00
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.	00

Caution: Generally, if you do not prepay (through timely estimates or withholding, or both) the lesser of 100% of the income tax shown on your 2008 Connecticut income tax return or 90% of the income tax shown on your 2009 Connecticut income tax return, you may owe interest. 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 2008 Connecticut income tax return.

16. Connecticut income tax withheld or expected to be withheld in 2009: If Line 12 minus Line 16 is \$1,000 or less, no estimated payment is required.	16.	00
17. Subtract Line 16 from Line 15. If the result is zero or less, no estimated payment is required.	17.	00
18. Installment percentage	18.	.25
19. Multiply Line 17 by Line 18. Pay this amount for each installment.	19.	00

Instructions for Completing Worksheet

Line 2: Enter the total of your estimated allowable Connecticut fiduciary adjustments. See the instruction booklet for Form CT-1041 for information about allowable adjustments.

Line 3: Nonresident trusts and estates and part-year resident trusts without any nonresident, noncontingent beneficiaries: If your Connecticut-source income is greater than your Connecticut taxable income, enter your Connecticut-source income on this line.

Resident or part-year resident inter vivos trusts with nonresident, noncontingent beneficiaries:

$$\text{CT Taxable Income} = \text{CT Source Income} + \left(\frac{\text{Non-CT Source Income During Total Period of CT Residency}}{\text{Total Noncontingent Beneficiaries}} \times \frac{\text{Resident, Noncontingent Beneficiaries}}{\text{Total Noncontingent Beneficiaries}} \right)$$

Line 5: Nonresident trusts and estates and part-year resident trusts without any nonresident, noncontingent beneficiaries: If your Connecticut-source income is **less than** your Connecticut adjusted gross income, complete the calculation below and enter the result on Line 5.

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

Do not enter a number 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: Resident estates, resident trusts, and part-year resident trusts only: Enter estimated allowable net credit for income taxes due and paid to other jurisdictions. Enter "0" if not applicable. See *Credit for Income Taxes Paid to Qualifying Jurisdictions* and *Worksheet Instructions* the Form CT-1041 instruction booklet.

Line 9: If you expect to owe federal alternative minimum tax in 2009 you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Schedule I, Connecticut Alternative Minimum Tax Return Computation of Trusts and Estates**.

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 2008 Connecticut income tax return covered a 12-month period, enter the amount from your 2008 Form CT-1041, Line 9. If you were a resident in 2008 and you did not file a 2008 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." If you were a nonresident or part-year resident in 2008 with Connecticut-source income and you did not file a 2008 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

(Rev. 12/08) Estimated Connecticut Income Tax Payment for Trusts and Estates 2009 Complete this form in blue or black ink only. CT-1041ES		For taxable year ending	
Federal Employer Identification Number (FEIN) ▶ _____ : _____	Payment 3		
Name of trust or estate	DRS use only ▶ _____ — 20		
Name and title of fiduciary	1. Payment amount	▶ _____	00
Address (number and street) PO box			
City or town, state, and ZIP code			

- See instructions for filing requirements. Print all information.
- DRS may submit your check to your bank electronically.
- Make check payable to: **Commissioner of Revenue Services.**
- Write the FEIN of the trust or estate and "2009 Form CT-1041ES" on the check. If you do not have an FEIN number, see Page 13 of the 2008 instruction booklet for Form CT-1041.

Send completed coupon and payment to:
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State of Connecticut
PO Box 2934
Hartford CT 06104-2934

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(Rev. 12/08) Estimated Connecticut Income Tax Payment for Trusts and Estates 2009 Complete this form in blue or black ink only. CT-1041ES		For taxable year ending	
Federal Employer Identification Number (FEIN) ▶ _____ : _____	Payment 2		
Name of trust or estate	DRS use only ▶ _____ — 20		
Name and title of fiduciary	1. Payment amount	▶ _____	00
Address (number and street) PO box			
City or town, state, and ZIP code			

- See instructions for filing requirements. Print all information.
- DRS may submit your check to your bank electronically.
- Make check payable to: **Commissioner of Revenue Services.**
- Write the FEIN of the trust or estate and "2009 Form CT-1041ES" on the check. If you do not have an FEIN number, see Page 13 of the 2008 instruction booklet for Form CT-1041.

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Federal Employer Identification Number (FEIN) ▶ _____ : _____	Payment 1		
Name of trust or estate	DRS use only ▶ _____ — 20		
Name and title of fiduciary	1. Payment amount	▶ _____	00
Address (number and street) PO box			
City or town, state, and ZIP code			

- See instructions for filing requirements. Print all information.
- DRS may submit your check to your bank electronically.
- Make check payable to: **Commissioner of Revenue Services.**
- Write the FEIN of the trust or estate and "2009 Form CT-1041ES" on the check. If you do not have an FEIN number, see Page 13 of the 2008 instruction booklet for Form CT-1041.

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