

2010 CT-1120 ESA
 Payment Coupon - First Installment
Estimated Corporation Business Tax
 (Rev. 01/10)

Department of Revenue Services
 PO Box 2965
 Hartford CT 06104-2965

Check here if closing month has
 changed and attach explanation.

FOR INCOME YEAR ENDING

Complete this form in blue or black ink only

A

Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax credits, multiplied by 30% (.30)	1.	00
DRS use only - 20	2.	Current year first installment from <i>Schedule 1</i> , Line 5	2.	00
Federal Employer ID Number	3.	First installment due: Lesser of Line 1 or Line 2	3.	00
Type of return? ("X" one, if applicable) <input type="checkbox"/> Combined <input type="checkbox"/> Unitary	4.	Overpayment from prior year	4.	00
	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	5.	00

See instructions on reverse.

Please correct name and mailing address if shown incorrectly.

Due date: 15th day of the 3rd month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.
 Visit the DRS website at www.ct.gov/TSC to file and pay electronically.
 Make check payable to: Commissioner of Revenue Services
 Mail to: Department of Revenue Services
 PO Box 2965
 Hartford CT 06104-2965

2010 CT-1120 ESB
 Payment Coupon - Second Installment
Estimated Corporation Business Tax
 (Rev. 01/10)

Department of Revenue Services
 PO Box 2965
 Hartford CT 06104-2965

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FOR INCOME YEAR ENDING

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B

Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax credits, multiplied by 70% (.70)	1.	00
DRS use only - 20	2.	Current year second installment from <i>Schedule 1</i> , Line 5	2.	00
Federal Employer ID Number	3.	Second installment due: Lesser of Line 1 or Line 2	3.	00
Type of return? ("X" one, if applicable) <input type="checkbox"/> Combined <input type="checkbox"/> Unitary	4.	Amount paid with Form CT-1120 ESA , plus overpayment from prior year	4.	00
	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	5.	00

See instructions on reverse.

Please correct name and mailing address if shown incorrectly.

Due date: 15th day of the 6th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.
 Visit the DRS website at www.ct.gov/TSC to file and pay electronically.
 Make check payable to: Commissioner of Revenue Services
 Mail to: Department of Revenue Services
 PO Box 2965
 Hartford CT 06104-2965

2010 CT-1120 ESC
 Payment Coupon - Third Installment
Estimated Corporation Business Tax
 (Rev. 01/10)

Department of Revenue Services
 PO Box 2965
 Hartford CT 06104-2965

Check here if closing month has
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FOR INCOME YEAR ENDING

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C

Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax credits, multiplied by 80% (.80)	1.	00
DRS use only - 20	2.	Current year third installment from <i>Schedule 1</i> , Line 5	2.	00
Federal Employer ID Number	3.	Third installment due: Lesser of Line 1 or Line 2	3.	00
Type of return? ("X" one, if applicable) <input type="checkbox"/> Combined <input type="checkbox"/> Unitary	4.	Amount paid with Form CT-1120 ESA and Form CT-1120 ESB , plus overpayment from prior year	4.	00
	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	5.	00

See instructions on reverse.

Please correct name and mailing address if shown incorrectly.

Due date: 15th day of the 9th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.
 Visit the DRS website at www.ct.gov/TSC to file and pay electronically.
 Make check payable to: Commissioner of Revenue Services
 Mail to: Department of Revenue Services
 PO Box 2965
 Hartford CT 06104-2965

2010 CT-1120 ESD
 Payment Coupon - Fourth Installment
Estimated Corporation Business Tax
 (Rev. 01/10)

Department of Revenue Services
 PO Box 2965
 Hartford CT 06104-2965

Check here if closing month has
 changed and attach explanation.

FOR INCOME YEAR ENDING

Complete this form in blue or black ink only

D

Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax credits, multiplied by 100% (1.00)	1.	00
DRS use only - 20	2.	Current year fourth installment from <i>Schedule 1</i> , Line 5	2.	00
Federal Employer ID Number	3.	Fourth installment due: Lesser of Line 1 or Line 2	3.	00
Type of return? ("X" one, if applicable) <input type="checkbox"/> Combined <input type="checkbox"/> Unitary	4.	Amount paid with Form CT-1120 ESA , Form CT-1120 ESB , and Form CT-1120 ESC , plus overpayment from prior year	4.	00
	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	5.	00

See instructions on reverse.

Please correct name and mailing address if shown incorrectly.

Due date: 15th day of the 12th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.
 Visit the DRS website at www.ct.gov/TSC to file and pay electronically.
 Make check payable to: Commissioner of Revenue Services
 Mail to: Department of Revenue Services
 PO Box 2965
 Hartford CT 06104-2965

Who must file: Every corporation 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 4, is more than \$1,000.

Combined or unitary returns: If filing a combined or unitary return for an affiliated group of corporations, "X" the applicable box on the front of this form and attach a list of the names and tax registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax and surtax on *Schedule 1*, Line 1.

Limit on credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of tax credits.

Interest: If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 27% of the current year tax; or (2) 30% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid.

Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 5, then the corporation must enter the amount from Worksheet CT-1120AE, Line 19, onto *Schedule 1*, Line 5, for each installment. See **Informational Publication 2009(34)**, Q & A on *Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Schedule 1 Visit **DRS website at www.ct.gov/TSC to file and pay this return electronically.**

1. Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2. Multiply Line 1 by 70% (.70).	2.	00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4. Subtotal: Subtract Line 3 from Line 1.	4.	00
5. Current year first installment: Multiply Line 4 by 27% (.27) or enter the amount from Worksheet CT-1120AE, Column A, Line 19.	5.	00

CT-1120 ESA Back (Rev. 01/10)

Who must file: Every corporation 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 4, is more than \$1,000.

Combined or unitary returns: If filing a combined or unitary return for an affiliated group of corporations, "X" the applicable box on the front of this form and attach a list of the names and tax registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax and surtax on *Schedule 1*, Line 1.

Limit on credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of tax credits.

Interest: If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 63% of the current year tax; or (2) 70% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid.

Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 5, then the corporation must enter the amount from Worksheet CT-1120AE, Line 19, onto *Schedule 1*, Line 5, for each installment. See **Informational Publication 2009(34)**, Q & A on *Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Schedule 1 Visit **the DRS website at www.ct.gov/TSC to file and pay this return electronically.**

1. Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2. Multiply Line 1 by 70% (.70).	2.	00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4. Subtotal: Subtract Line 3 from Line 1.	4.	00
5. Current year second installment: Multiply Line 4 by 63% (.63) or enter the amount from Worksheet CT-1120AE, Column B, Line 19.	5.	00

CT-1120 ESB Back (Rev. 01/10)

Who must file: Every corporation 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 4, is more than \$1,000.

Combined or unitary returns: If filing a combined or unitary return for an affiliated group of corporations, "X" the applicable box on the front of this form and attach a list of the names and tax registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax and surtax on *Schedule 1*, Line 1.

Limit on credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of tax credits.

Interest: If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 72% of the current year tax; or (2) 80% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid.

Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 5, then the corporation must enter the amount from Worksheet CT-1120AE, Line 19, onto *Schedule 1*, Line 5, for each installment. See **Informational Publication 2009(34)**, Q & A on *Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Schedule 1 Visit **the DRS website at www.ct.gov/TSC to file and pay this return electronically.**

1. Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2. Multiply Line 1 by 70% (.70).	2.	00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4. Subtotal: Subtract Line 3 from Line 1.	4.	00
5. Current year third installment: Multiply Line 4 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Column C, Line 19.	5.	00

CT-1120 ESC Back (Rev. 01/10)

Who must file: Every corporation 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 4, is more than \$1,000.

Combined or unitary returns: If filing a combined or unitary return for an affiliated group of corporations, "X" the applicable box on the front of this form and attach a list of the names and tax registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax and surtax on *Schedule 1*, Line 1.

Limit on credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of tax credits.

Interest: If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 90% of the current year tax; or (2) 100% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid.

Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 5, then the corporation must enter the amount from Worksheet CT-1120AE, Line 19, onto *Schedule 1*, Line 5, for each installment. See **Informational Publication 2009(34)**, Q & A on *Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Schedule 1 Visit **the DRS website at www.ct.gov/TSC to file and pay this return electronically.**

1. Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2. Multiply Line 1 by 70% (.70).	2.	00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4. Subtotal: Subtract Line 3 from Line 1.	4.	00
5. Current year fourth installment: Multiply Line 4 by 90% (.90) or enter the amount from Worksheet CT-1120AE, Column D, Line 19.	5.	00

CT-1120 ESD Back (Rev. 01/10)