STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
25 Sigourney Street
Hartford CT 06106-5032

IP 2007(28)

INFORMATIONAL PUBLICATION

A Guide For Filers of Multiple Form CT-1041ES

Purpose: This Informational Publication explains the payment filing requirements for banking institutions that make estimated fiduciary income tax payments for multiple accounts. A format sample for payment is on Page 2.

Effective Date: Effective upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-722.

General Instructions: Banking institutions making estimated fiduciary income tax payments for multiple accounts can issue a single check as payment for up to 50 fiduciary accounts. However, all payments must be for the same quarter. Filing eligibility for a calendar quarter is determined based upon the number of payments in that calendar quarter. The fiduciary must have a minimum of two accounts for which estimated payments are required in a filing quarter. When the fiduciary has more than 50 accounts, the fiduciary may make payments in payment group(s) of no more than 50 accounts to be included in a single check. When filing more than one payment group, the last payment group may contain less than 50 accounts.

Form Instructions: The following format should be used when filing for **Form CT-1041ES**, *Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates*, for multiple accounts:

- Upper left hand corner has the name of the banking institution and the banking institution's mailing address;
- Include the banking institution contact name and phone number;
- Tax year must be clearly stated;
- List the tax quarter for the estimated tax;
- Include the banking institution check number;
- The table will have four columns with the following column labels in this order:
  1. Entry Number (consecutive, beginning with one), not to exceed 50 per check;
  2. Account Name;
  3. Federal Employer Identification Number (FEIN); **and**
  4. Amount paid (all dollar amount must have comas and decimal points)
- The table must have a line between each entry;
- The bottom of the page (footer) must contain page number with total number of pages; **and**
- After the last entry, just outside the table, there must be a Total. This dollar amount should be under the Amount Paid column. This amount should be the amount of the check submitted by the banking institution for each group of 50.

Fiduciaries using this format and method of payment must submit the above information on paper. Group estimated payments cannot be made electronically.

Format sample sheet for banking institutions that make estimated fiduciary income tax payments for multiple accounts

Name of banking institution
Banking institution mailing address

Banking institution contact name and phone number

Tax year: **2008**

2nd Quarter of **CT-1041ES** estimated tax payments **Check Number**:____________________________

Entry Number	**Account Name**	**FEIN**	**Amount Paid**
1	Trust Name	XX-XXXXXXX	$999,999,999.99
2	Trust Name	XX-XXXXXXX	$999,999,999.99
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
		Total	$999,999,999.99

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Related Publications: Related products concerning this publication are **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates* and **Form CT-1041ES,** *Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates*.

Effect on Other Documents: **Informational Publication 94(7)**, *A Guide For Fillers of Multiple Forms CT-1041ES*, is obsolete and may not be relied upon on or after the date of issuance of this Informational Publication.

Effect of This Document: An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or call **860-297-4753** (from anywhere).

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

- **For business returns, tax payments, and electronic bill payments:** Use the ***Taxpayer Service Center*** (***TSC)*** to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at **www.ct.gov/DRS** and click on the ***TSC*** logo or on ***File/Register OnLine*** for a complete list of taxes that can be electronically filed and paid.
- **For income tax returns, extensions, estimated payments, and electronic bill payments:** Use the ***Taxpayer Service Center*** (***TSC***) to file personal income tax returns and extensions, or to make estimated payments and electronic bill payments over the Internet. Visit the DRS website at **www.ct.gov/DRS** and click on the ***TSC*** logo or on ***File/Register OnLine***.

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