

# Worksheet CT-1040 AES

## Connecticut Annualized Estimated Tax Worksheet

Keep for your records.

Complete each column after the end of each payment period shown.

**Estates and trusts:** Do not use the period ending dates shown to the right. Instead, use 2/28, 4/30, 7/31 and 11/30 of the current taxable year.

		a	b	c	d
		January 1 to March 31	January 1 to May 31	January 1 to August 31	January 1 to December 31
1. Enter your Connecticut adjusted gross income for each period. See instructions.	1.				
2. Annualized amounts: Estates and trusts, see instructions.	2.	<b>4</b>	<b>2.4</b>	<b>1.5</b>	<b>1</b>
3. Annualized Connecticut adjusted gross income: Multiply Line 1 by Line 2.	3.				
4. Enter the tax due on the amount on Line 3. See instructions.	4.				
5. Credit for income taxes paid to other jurisdictions: <b>Residents and part-year residents only:</b> See instructions.	5				
6. Subtract Line 5 from Line 4.	6.				
7. Connecticut alternative minimum tax: See instructions.	7.				
8. Add Line 6 and Line 7.	8.				
9. Adjusted net Connecticut minimum tax credit: See instructions.	9.				
10. Total annualized income tax: Subtract Line 9 from Line 8.	10.				
11. Applicable percentages	11.	<b>0.225</b>	<b>0.45</b>	<b>0.675</b>	<b>0.90</b>
12. Multiply Line 10 by Line 11.	12.				
13. Add the amounts in all preceding columns of Line 19a. (Example: Add Line 19a, Columns a and b, and enter on Line 13, Column c.)	13.				
14. Annualized income installment: Subtract Line 13 from Line 12. If zero or less, enter "0."	14.				
15. Enter 25% of your required annual payment.	15.				
16. Enter amount from Line 18 of the preceding column of this schedule.	16.				
17. Add Line 15 and Line 16.	17.				
18. If Line 17 is more than Line 14, subtract Line 14 from Line 17. Otherwise, enter "0."	18.				
19a. Enter the smaller of Line 14 or Line 17. <b>Caution:</b> See instructions.	19a.				
19b. Total required payments for the period: Add Line 13 and Line 19a.	19b.				
19c. Estimated tax payments made (Line 19d of all previous columns) and Connecticut withholding through the due date for the period: See instructions.	19c.				
19d. Estimated tax payment required by the next due date. Subtract Line 19c from Line 19b and enter the result (but not less than "0") here and on your payment coupon.	19d.				