

2022 Estimated Connecticut Income Tax
Payment Coupon for Trusts and Estates

Complete this form in blue or black ink only. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to the Department of Revenue Services (DRS). Do not use staples.

Who Should File This Coupon: Use this coupon if you must make estimated income tax payments for 2022.

2022 Estimated Connecticut Income Tax Worksheet

Table with 15 rows for tax calculations. Line 15 is the required annual payment.

Caution: Generally, if you do not prepay (through timely estimates, withholding, and any pass-through entity tax credit) the lesser of 100% of the income tax shown on your 2021 Connecticut income tax return or 90% of the income tax shown on your 2022 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 2021 Connecticut income tax return.

Table with 4 rows (16-19) for payment details including withheld tax, PE Tax Credit, installment percentage, and final payment amount.

Completing the Payment Coupon

Complete the attached payment coupons. 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 2021 income tax.



Form fields for Name of trust or estate, Federal Employer ID Number (FEIN), Name and title of fiduciary, Address, City, town, or post office, State, ZIP code, Payment amount, and For taxable year ending.

See coupon instructions on back.

Visit us at portal.ct.gov/DRS for more information.

Form CT-1041ES - Tax Payment Coupon Instructions

Complete this form in blue or black ink only.

- 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**.
- Do not use staples.
- Write the FEIN of the trust or estate and “**2022 Form CT-1041ES**” on the check. If you do not have an FEIN, see Page 15 of the 2021 instruction booklet for Form CT-1041.

Send completed coupon and payment to:

Department of Revenue Services
State of Connecticut
PO Box 2934
Hartford CT 06104-2934



Form CT-1041ES - Instructions

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to DRS.

Nonresident Trusts and Estates and Part-Year Resident Trusts: Nonresident trusts and estates are subject to Connecticut income tax on their Connecticut-sourced 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-sourced 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:

1. Your Connecticut income tax, after taking into account your Connecticut tax withheld, and any Pass-Through Entity Tax Credit (PE Tax Credit) you are allowed to claim, is \$1,000 or more; **and**
2. You expect your Connecticut income tax withheld (including any PE Tax Credit) to be less than your required annual payment for the 2022 taxable year.

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

- 90% of the income tax shown on the 2022 Connecticut income tax return; **or**
- 100% of the income tax shown on the 2021 Connecticut income tax return if the fiduciary filed a 2021 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 2021 taxable year and did not file a 2021 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-sourced income during the 2021 taxable year, but did not have a 2021 Connecticut income tax liability.

If a nonresident estate or trust or part-year resident trust did **not** have Connecticut-sourced income in 2021, the fiduciary **must** use 90% of the income tax shown on the 2022 Connecticut income tax return as the required annual payment.

Except as provided below, a trust created in 2022 must use 90% of the income tax shown on the 2022 **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 is not required to make estimated payments and no underpayment interest will be charged if:

- The trust was created under Internal Revenue Code (IRC) §§ 671 through 679, inclusive, as owned by the decedent and will receive the residue of the decedent's estate under the will; **or**

- If no will is admitted to probate, the trust is primarily responsible for paying debts, taxes, and expenses of administration.

When to File: Estimated payments for the 2022 taxable year are due April 15, June 15, September 15, 2022, and January 15, 2023. Fiscal year filers should follow federal filing due dates. If the due date falls on a Saturday, Sunday or legal holiday, your estimated payment will be considered timely if filed on the next business day. 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 2016(4), Designated Private Delivery Services and Designated Types of Service**.

How Much Should I Pay: Complete the *2022 Estimated Connecticut Income Tax Worksheet* on Page 1 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 IRC § 6654(i)(2), the required installment is the lesser of 66⅔% of the Connecticut income tax shown on the 2022 Form CT-1041 return or 100% of the Connecticut income tax shown on the 2021 Form CT-1041 if a 2021 Form CT-1041 was filed and it covered a 12-month period.

If the trust or estate is required to make 2022 estimated income tax payments, you must do one of the following:

- Pay the required installment on or before January 15, 2023; **or**
- File Form CT-1041 for 2022 on or before March 1, 2023, and pay the full amount computed on the return. In this case, do not make estimated tax payments for 2022.

See **Informational Publication 2021(2), Farmer's Guide to Sales and Use Taxes, Motor Vehicles Fuels Tax, Estimated Income Tax, and Withholding Tax**, or **Informational Publication 2021(4), Commercial 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 2018(11), A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES**.

Interest: You may be charged interest if you did not pay enough tax through withholding, estimated payments, or both, by the installment due date, or if any PE Tax Credit reported to you on **Schedule CT K-1, Member's Share of Certain Connecticut Items**, Part 3, Line 1, or **Schedule CT-1041 K-1, Beneficiary's Share of Certain Connecticut Items**, Part 4, Line 1, is not sufficient to cover your tax liability by the 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% per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2023, or the date on which the underpayment is paid.

If you file your income tax return for the 2022 taxable year on or before January 31, 2023, 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, 2023.

How to File and Pay: Visit portal.ct.gov/DRS-myconneCT to use **myconneCT** to electronically file your return and make a direct tax payment or to download and print the return. If you choose, you can mail the completed payment coupon to the address listed on the coupon.

For Further Information: Visit the DRS website at portal.ct.gov/DRS.

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **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. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

Instructions for Completing Worksheet

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

Line 3: Nonresident trusts and estates and part-year resident trusts without any nonresident, noncontingent beneficiaries: If the trust or estate's Connecticut-sourced income is greater than the Connecticut gross taxable income, enter the Connecticut-sourced income on this line.

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

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

Line 5: Nonresident trusts and estates and part-year resident trusts without any nonresident, noncontingent beneficiaries: If the trust or estate's Connecticut-sourced income is **less than** the Connecticut gross taxable income, complete the calculation below and enter the result on Line 5.

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

Do not enter a number less than zero or greater than 1. If the result is zero or less, 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* in the Form CT-1041 instruction booklet.

Line 9: If the trust or estate expects to owe federal alternative minimum tax in 2022, it may also owe Connecticut alternative minimum tax. Enter the estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-1041 Schedule I, Connecticut Alternative Minimum Tax Computation of Trusts and Estates**.

Line 11: Allowable Credits: Enter the estimated allowable credits from **Schedule CT-IT Credit, Income Tax Credit Summary**, Part 1, Line 11.

Line 14: If the 2021 Connecticut income tax return covered a 12-month period, enter the amount from the 2021 Form CT-1041, Line 9. If the trust or estate was a resident in 2021 and did not file a 2021 Connecticut income tax return because it had no Connecticut income tax liability, enter "0." If the trust or estate was a nonresident or part-year resident in 2021 with Connecticut-sourced income and did not file a 2021 Connecticut income tax return because it had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

Line 16a: Enter the estimated PE Tax Credit. The trust or estate may receive a PE Tax Credit if it is a member or a shareholder of a pass-through entity subject to the Connecticut Pass-Through Entity Tax, or if it is a beneficiary of a trust or estate that is a member or a shareholder of a pass-through entity subject to the Connecticut Pass-Through Entity Tax. The PE Tax Credit will be reported to the trust or estate on Schedule CT K-1 or on Schedule CT-1041 K-1.

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1041ES 0122W 01 9999



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2022
(Rev. 01/22)

Name of trust or estate			Federal Employer ID Number (FEIN)	
Name and title of fiduciary			Payment	For taxable year ending
Address (number and street)			3	- -
PO Box				
City, town, or post office	State	ZIP code	1. Payment amount	
			.00	

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Name and title of fiduciary			Payment	For taxable year ending
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PO Box				
City, town, or post office	State	ZIP code	1. Payment amount	
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Name and title of fiduciary			Payment	For taxable year ending
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PO Box				
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