

Department of Revenue Services  
PO Box 5014  
Hartford CT 06102-5014  
990TES 0119W 01 9999



**CT-990T ESA**  
**2019 Estimated Unrelated  
Business Income Tax**  
Payment Coupon - First Installment



**2019**  
(Rev. 01/19)

See instructions below.

For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>
Organization name <input type="text"/>		
Address (number and street) <input type="text"/>		PO Box <input type="text"/>
City, town, or post office <input type="text"/>	State <input type="text"/>	ZIP code <input type="text"/>
		Payment amount due <input type="text"/> .00
<input type="checkbox"/> Closing month has changed (Attach explanation).		Complete <i>Schedule 1</i> , on reverse, to calculate your payment amount.

**Due date:** 15th day of the 3rd month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, this return will be considered timely if filed by the next business day.

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 DRS.

**Who Must File**

Every organization subject to tax under Chapter 208a whose estimated current year tax liability, as shown on *Schedule 1*, Line 4, is more than \$1,000.

**Interest**

If the current year tax is more than \$1,000, 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 the estimated payment does not equal:

**First Installment -**

The lesser of: (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).

**Second Installment -**

The lesser of: (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).

Using an estimate of current year tax to determine the required annual payment where the amount of tax due changes may result in earlier installments of estimated tax being 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 an organization establishes that its annualized income installment is less than *Schedule 1*, Line 4, then the organization must enter the amount from Worksheet CT-1120AE, Line 20, onto *Schedule 1*, Line 5, for each installment. See **Informational Publication 2018(9)**, *2018 Q&A on Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Make Check Payable To: **Commissioner of Revenue Services**

**Visit the DRS website at [portal.ct.gov/TSC](http://portal.ct.gov/TSC) to pay this return electronically.**

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**CT-990T ESB**  
**2019 Estimated Unrelated  
Business Income Tax**  
Payment Coupon - Second Installment



**2019**  
(Rev. 01/19)

See instructions above.

For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>
Organization name <input type="text"/>		
Address (number and street) <input type="text"/>		PO Box <input type="text"/>
City, town, or post office <input type="text"/>	State <input type="text"/>	ZIP code <input type="text"/>
		Payment amount due <input type="text"/> .00
<input type="checkbox"/> Closing month has changed (Attach explanation).		Complete <i>Schedule 1</i> , on reverse, to calculate your payment amount.

**Due date:** 15th day of the 6th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, this return will be considered timely if filed by the next business day.



### Schedule 1 - First Installment Calculation

1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 30% (.30).	1.		.00
2. Estimated current year tax before applying tax credits.	2.		.00
3. Estimated tax credits.	3.		.00
4. <b>Subtotal:</b> Subtract Line 3 from Line 2.	4.		.00
5. <b>Current year first installment:</b> Multiply Line 4 by 27% (.27) or enter the amount from Worksheet CT-1120AE, Line 20, Column A.	5.		.00
6. <b>First installment due:</b> Lesser of Line 1 or Line 5.	6.		.00
7. Overpayment from prior year (see <b>Informational Publication 2018(9)</b> ).	7.		.00
8. <b>Payment due with this coupon:</b> Subtract Line 7 from Line 6. Enter amount here and on Form CT-990T ESA, <i>Payment Amount Due</i> line.	8.		.00

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### Schedule 1 - Second Installment Calculation

1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 70% (.70).	1.		.00
2. Estimated current year tax before applying tax credits.	2.		.00
3. Estimated tax credits.	3.		.00
4. <b>Subtotal:</b> Subtract Line 3 from Line 2.	4.		.00
5. <b>Current year second installment:</b> Multiply Line 4 by 63% (.63) or enter the amount from Worksheet CT-1120AE, Line 20, Column B.	5.		.00
6. <b>Second installment due:</b> Lesser of Line 1 or Line 5.	6.		.00
7. Amount paid with <b>Form CT-990T ESA</b> , plus overpayment from prior year.	7.		.00
8. <b>Payment due with this coupon:</b> Subtract Line 7 from Line 6. Enter amount here and on Form CT-990T ESB, <i>Payment Amount Due</i> line.	8.		.00

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**CT-990T ESC**  
**2019 Estimated Unrelated  
Business Income Tax**  
Payment Coupon - Third Installment



**2019**  
(Rev. 01/19)

See instructions below.

For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>	
Organization name <input type="text"/>			
Address (number and street) <input type="text"/>	PO Box <input type="text"/>	Complete <i>Schedule 1</i> , on reverse, to calculate your payment amount. Payment amount due <input type="text"/> .00	
City, town, or post office <input type="text"/>	State <input type="text"/>		ZIP code <input type="text"/>
<input type="checkbox"/> Closing month has changed (Attach explanation).			

**Due date:** 15th day of the 9th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, this return will be considered timely if filed by the next business day.

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 DRS.

**Who Must File**

Every organization subject to tax under Chapter 208a whose estimated current year tax liability, as shown on *Schedule 1*, Line 4, is more than \$1,000.

**Interest**

If the current year tax is more than \$1,000, 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 the estimated payment does not equal:

**First Installment -**

The lesser of: (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).

**Second Installment -**

The lesser of: (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).

Using an estimate of current year tax to determine the required annual payment where the amount of tax due changes may result in earlier installments of estimated tax being 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 an organization establishes that its annualized income installment is less than *Schedule 1*, Line 4, then the organization must enter the amount from Worksheet CT-1120AE, Line 20, onto *Schedule 1*, Line 5, for each installment. See **Informational Publication 2018(9)**, *2018 Q&A on Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Make Check Payable To: **Commissioner of Revenue Services**

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**CT-990T ESD**  
**2019 Estimated Unrelated  
Business Income Tax**  
Payment Coupon - Fourth Installment



**2019**  
(Rev. 01/19)

See instructions above.

For income year ending <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y</small>	Connecticut Tax Registration Number <input type="text"/>	Federal Employer ID Number (FEIN) <input type="text"/>	
Organization name <input type="text"/>			
Address (number and street) <input type="text"/>	PO Box <input type="text"/>	Payment amount due <input type="text"/> .00	
City, town, or post office <input type="text"/>	State <input type="text"/>		ZIP code <input type="text"/>
<input type="checkbox"/> Closing month has changed (Attach explanation).			

Complete *Schedule 1*, on reverse, to calculate your payment amount.

**Due date:** 15th day of the 12th month of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, this return will be considered timely if filed by the next business day.



### Schedule 1 - Third Installment Calculation

1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 80% (.80).	1.		.00
2. Estimated current year tax before applying tax credits.	2.		.00
3. Estimated tax credits.	3.		.00
4. <b>Subtotal:</b> Subtract Line 3 from Line 2.	4.		.00
5. <b>Current year third installment:</b> Multiply Line 4 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Line 20, Column C.	5.		.00
6. <b>Third installment due:</b> Lesser of Line 1 or Line 5.	6.		.00
7. Amount paid with <b>Form CT-990T ESA</b> and <b>Form CT-990T ESB</b> , plus overpayment from prior year.	7.		.00
8. <b>Payment due with this coupon:</b> Subtract Line 7 from Line 6. Enter amount here and on Form CT-990T ESC, <i>Payment Amount Due</i> line.	8.		.00

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### Schedule 1 - Fourth Installment Calculation

1. Tax shown on prior year return (including surtax) before any tax credits, multiplied by 100% (1.00).	1.		.00
2. Estimated current year tax before applying tax credits.	2.		.00
3. Estimated tax credits.	3.		.00
4. <b>Subtotal:</b> Subtract Line 3 from Line 2.	4.		.00
5. <b>Current year fourth installment:</b> Multiply Line 4 by 90% (.90) or enter the amount from Worksheet CT-1120AE, Line 20, Column D.	5.		.00
6. <b>Fourth installment due:</b> Lesser of Line 1 or Line 5.	6.		.00
7. Amount paid with <b>Form CT-990T ESA</b> , <b>Form CT-990T ESB</b> , and <b>Form CT-990T ESC</b> , plus overpayment from prior year.	7.		.00
8. <b>Payment due with this coupon:</b> Subtract Line 7 from Line 6. Enter amount here and on Form CT-990T ESD, <i>Payment Amount Due</i> line.	8.		.00

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