

Form CT-1040ES

2024 Estimated Connecticut Income Tax Payment Coupon for Individuals

Form CT-1040ES can be filed and paid electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT.

Who Should File This Coupon: Use this coupon if you are required to make estimated income tax payments for the 2024 taxable year and you do not receive a preprinted coupon package from the Department of Revenue Services (DRS). Coupon packages are mailed in mid-January to those who made estimated income tax payments in the prior year. 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.

General Instructions

Nonresidents and Part-Year Residents: Nonresident individuals are subject to Connecticut income tax on their Connecticut-sourced income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **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.

Convenience of the Employer: Residents of states with a "convenience of the employer" test will be subject to similar rules for work performed for a Connecticut employer.

Who Is Required to Make Estimated Payments: You must make estimated income tax payments 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 2024 taxable year.

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

- 90% of the income tax shown on your **2024 Connecticut income tax return**; **or**
- 100% of the income tax shown on your **2023 Connecticut income tax return** if you filed a 2023 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if you were a:

- Connecticut resident during the 2023 taxable year and you did not file a 2023 income tax return because you had no Connecticut income tax liability; **or**
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Visit the DRS website at portal.ct.gov/DRS-myconneCT to make your estimated payments online and receive immediate confirmation that your payment was timely remitted.

How Much Should I Pay: Complete the *2024 Estimated Connecticut Income Tax Worksheet* on Page 3 to calculate your required annual payment.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman (as defined in Internal Revenue Code § 6654(i)(2)), see **Informational Publication 2021(2), *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax.***

Pension or Annuity Income Recipients: If your filing status is single, married filing separately, or head of household with federal adjusted gross income (AGI) for the taxable year of less than \$75,000 or married filing jointly with federal AGI of less than \$100,000, and you receive distributions from certain pensions and annuities, such as from a defined benefit plan, 401(k), 403(b) or 457(b) plans, or from an IRA (other than a Roth IRA), you may be able to deduct all or a portion of such pension or annuity income in determining your Connecticut adjusted gross income (AGI). For assistance in determining whether you are eligible to deduct all or a portion of your pension or annuity, see *Pension and Annuity Worksheet* on Page 4.

Completing the Payment Coupon

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Department of Revenue Services
State of Connecticut
PO Box 2932
Hartford CT 06104-2932
1040ES 0124W 01 9999



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