

Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates

| | | |
|---|--|--|
| Your first name and middle initial | Last name (as shown on your income tax return) | Your Social Security Number ____-____-____ |
| If a joint return, spouse's first name and middle initial | Last name | Spouse's Social Security Number ____-____-____ |
| Name of estate or trust | Fiduciary's name | Federal Employer Identification Number ____-____-____ |

Complete Form CT-2210 in blue or black ink only.

Purpose: Filers of **Forms CT-1040, CT-1040NR/PY, and CT-1041** who underpaid their estimated Connecticut income tax may use this form to calculate the amount of interest due or to lower or eliminate interest that would otherwise apply.

My Taxes Are Underpaid: In general, if you do not make timely installments of your required annual payment and your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is \$1,000 or more, you will be charged interest on the underpaid amount. You are not subject to interest on the underpayment if the income tax shown on your 2015 Connecticut income tax return minus Connecticut income tax withheld is less than \$1,000.

Your required annual payment is the lesser of:

- 90% of the income tax shown on your 2015 Connecticut income tax return; **or**
- 100% of the income tax shown on your 2014 Connecticut income tax return if you filed a 2014 Connecticut income tax return that covered a 12-month period.

If either of the following applies to you, you are not subject to interest on the underpayment. You must check Box F or G in Part I below and attach this page to your Connecticut income tax return:

- You were a Connecticut resident during the 2014 taxable year and did not file a 2014 Connecticut income tax return because you had no Connecticut income tax liability; **or**
- You were a part-year resident or nonresident with Connecticut-sourced income during the 2014 taxable year but did not file a 2014 Connecticut income tax return because you had no Connecticut income tax liability.

If you were a Connecticut part-year resident or nonresident in 2014 and you did not have Connecticut-sourced income during the 2014 taxable year, you must use 90% of the income tax shown on your 2015 Connecticut income tax return as your required annual payment.

Interest: You may be charged interest if you did not pay enough tax through withholding, estimated tax payments, or both, by any 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 the underpayment. Overpayment of any estimated tax will be credited against any future installment.

Interest on the underpayment of estimated income tax, at 1% per month or fraction of a month, will continue to accrue until the earlier of April 15, 2016, or the date on which the underpayment is paid.

A taxpayer who files his or her income tax return for the taxable year on or before January 31, 2016, and pays the total amount computed on the return as payable for the taxable year, does not have to pay the January 15, 2016, estimate and will not incur interest on the underpayment of estimated income tax for the fourth required installment. Do not complete *Schedule B, Worksheet D*, if you file your income tax return by January 31.

Farmers or fishermen who file Forms CT-1040, CT-1040NR/PY, or CT-1041 for the taxable year on or before March 1, 2016, and pay the total amount computed on the return as payable for the taxable year, do not have to pay the January 15, 2016 estimate, which is the only estimate required, and will not incur interest on the underpayment of estimated income tax. See *Special Rules for Farmers and Fishermen* on Page 7.

Name and Identifying Number

Individuals: Enter in the space provided at the top of the form your name and Social Security Number (SSN) as it appears on your Connecticut income tax return. If you filed a joint return, also enter your spouse's name and SSN.

Trusts and Estates: Enter the name of the trust or estate and the name of the fiduciary as it appears on Form CT-1041 in the space provided at the top of the form. Also enter the Federal Employer Identification Number of the trust or estate.

Generally, the rules above also apply in determining whether a Connecticut resident trust or estate, a nonresident trust or estate, or a part-year resident trust has made the required annual payment.

Except as provided below, a trust created in 2015 must use 90% of the income tax shown on the 2015 **Form CT-1041, Connecticut Income Tax Return for Trusts 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 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.

Part I – Reasons For Filing

If one of the following boxes applies to you, you may be able to reduce or eliminate interest charges that would otherwise accrue if we calculated the interest for you. You must check the box that applies and file this form with your tax return. If you checked any of these boxes, also be sure to **check the box for Form CT-2210 on the front page of your Connecticut income tax return and attach this form to the back of the return.**

Check the boxes that apply. See instructions.

- A. Your income varied during the year and your interest is reduced or eliminated when computed using the annualized income installment method.
- B. Your required annual payment is based on the tax shown on your 2014 Connecticut income tax return and you filed or are filing a joint return for either 2014 or 2015, but not for both years.
- C. Your interest is lower by treating your Connecticut income tax withheld from your income as paid on the dates it was actually withheld instead of in equal amounts on the payment due dates.
- D. You are a farmer or fisherman as defined in IRC §6654(i)(2). See instructions on Page 7.
- E. You cannot use the prior year tax liability as a basis for your required annual payment. See instructions on Page 7.
- F. You were a Connecticut resident during the entire 2014 taxable year and you did not file a 2014 Connecticut income tax return because you did not have a Connecticut income tax liability.
- G. You were a part-year resident or nonresident of Connecticut during the 2014 taxable year and **you had Connecticut-sourced income** in 2014, but you did not file a 2014 Connecticut income tax return because you did not have a Connecticut income tax liability.

Part II – Required Annual Payment

Complete Part II to determine if you were required to make estimated payments. See Instructions.

1. 2015 Connecticut income tax 1. _____
2. Multiply Line 1 by 90% (.90). Farmers and fishermen, see instructions. 2. _____
3. Connecticut income tax withheld 3. _____
4. Subtract Line 3 from Line 1. **If the result is less than \$1,000, stop here.** Do not complete or file this form. 4. _____
5. Enter your 2014 Connecticut income tax. **First time filers, part-year residents, or nonresidents see Part II: Required Annual Payment, Line 5, on Page 7.** 5. _____
6. Enter the smaller of Line 2 or Line 5. **This is your required annual payment for 2015.** 6. _____
7. Subtract Line 3 from Line 6. **If the result is zero or less, stop here.** Do not complete or file this form. 7. _____

Part III – Calculate Your Underpayment and Interest for Each Calendar Quarter See instructions.

| | A | B | C | D | Total |
|---|-----|-----|-----|------|-------|
| 8. Enter the required annual payment from Part II, Line 6. Enter the same amount in Columns A, B, C, and D. If you checked Part I, Box A, or Box D, see instructions. | | | | | |
| 9. Installment percentages | .25 | .50 | .75 | 1.00 | |
| 10. Multiply Line 8 by Line 9. Enter each result in the appropriate column. If you checked Part I, Box A, see instructions. | | | | | |
| 11. Enter the total Connecticut tax withheld, Part II, Line 3. Enter the same amount in Columns A, B, C, and D. If you checked Part I, Box C, skip this line and see instructions for Line 13. | | | | | |
| 12. Withholding percentages | .25 | .50 | .75 | 1.00 | |
| 13. Multiply Line 11 by Line 12. Enter each result in the appropriate column. If you checked Part 1, Box C, see instructions. | | | | | |
| 14. Subtract Line 13 from Line 10. Enter each result in the appropriate column. If Line 13 is equal to or greater than Line 10 in any column, enter "0" in that column. | | | | | |
| 15. Enter the estimated tax payments. See instructions. | | | | | |
| 16. Underpayments - Subtract Line 15 from Line 14. Enter each result in the appropriate column. If Line 15 is equal to or greater than Line 14 in any column, enter "0" in that column. | | | | | |
| 17. Interest - Use Worksheets A, B, C, and D of <i>Schedule B</i> and enter each result in the appropriate column. Add Columns A, B, C, and D. Enter the total in the Total Column and on the appropriate line of your Connecticut income tax return. | | | | | |

Attach this form to the back of your Connecticut income tax return.

Keep a copy of this worksheet for your records.

Schedule A

Annualized Income Installment Schedule

See Schedule A, *Annualized Income Installment* instructions on Page 9.

| | | (a) | (b) | (c) | (d) |
|---|-----|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| Trusts and estates should not use the period ending dates shown to the right. Instead, use 2-28-2015, 4-30-2015, 7-31-2015, and 11-30-2015. | | 1-1-2015 to 3-31-2015 | 1-1-2015 to 5-31-2015 | 1-1-2015 to 8-31-2015 | 1-1-2015 to 12-31-2015 |
| 1. Enter your Connecticut adjusted gross income for each period. See instructions. | 1. | | | | |
| 2. Annualization amounts: Trusts and estates, see instructions on Page 9. | 2. | 4 | 2.4 | 1.5 | 1 |
| 3. Annualized income: Multiply Line 1 by Line 2. | 3. | | | | |
| 4. Enter the tax for the amount on Line 3. Nonresidents, part-year residents, and nonresident trusts, see instructions. | 4. | | | | |
| 5. Credit for income taxes paid to qualifying jurisdictions: Residents and part-year residents only, 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. Credit for property taxes paid on your primary residence or motor vehicle, or both: Residents only, see instructions. | 9. | | | | |
| 10. Subtract Line 9 from Line 8. If less than zero, enter "0." | 10. | | | | |
| 11. Allowable credits from Schedule CT-IT Credit, Part I, Line 11: See instructions. | 11. | | | | |
| 12. Subtract Line 11 from Line 10. | 12. | | | | |
| 13. Applicable percentages | 13. | 0.225 | 0.45 | 0.675 | 0.90 |
| 14. Multiply Line 12 by Line 13. | 14. | | | | |

Complete Lines 15 - 25 in one column before going to the next column.

| | | | | | |
|---|-----|--|--|--|--|
| 15. Add the amounts in all preceding columns of Line 21. | 15. | | | | |
| 16. Annualized income installment: Subtract Line 15 from Line 14. If zero or less, enter "0." | 16. | | | | |
| 17. Enter 25% (.25) of your required annual payment from Form CT-2210, Part II, Line 6, in each column. | 17. | | | | |
| 18. Enter amount from Line 20 of the preceding column of this schedule. | 18. | | | | |
| 19. Add Line 17 and Line 18 and enter the total. | 19. | | | | |
| 20. Subtract Line 16 from Line 19. If less than zero, enter "0." | 20. | | | | |
| 21. Enter the smaller of Line 16 or Line 19. | 21. | | | | |
| 22. Enter the amount from Line 21, Column (a) here and on Form CT-2210, Part III, Line 10, Column A. | 22. | | | | |
| 23. Add Line 21, Column (b) and Line 22, Column (a). Enter here and on Form CT-2210, Part III, Line 10, Column B. | 23. | | | | |
| 24. Add Line 21, Column (c) and Line 23, Column (b). Enter here and on Form CT-2210, Part III, Line 10, Column C. | 24. | | | | |
| 25. Add Line 21, Column (d) and Line 24, Column (c). Enter here and on Form CT-2210, Part III, Line 10, Column D. | 25. | | | | |

If you completed this schedule, attach it to Form CT-2210. Keep a copy of this schedule for your records.

**Schedule B
Interest Calculation**

See *Schedule B Interest Calculation* instructions, on Page 9.

Worksheet A — For period beginning after April 15, 2015, and ending on or before June 15, 2015.

| | Date | Amount | Interest Rate | Interest |
|-------------------------------|------------------------|--------|---------------|----------|
| | 1 | 2 | 3 | 4 |
| Line a - Underpayment | | | .01 | |
| Line b - Late payment | 4-16-2015 to 5-15-2015 | | | |
| Line c - Revised underpayment | | | .01 | |
| Line d - Late payment | 5-16-2015 to 6-15-2015 | | | |
| Line e - Total interest | | | | |

Worksheet B — For period beginning after June 15, 2015, and ending on or before September 15, 2015.

| | 1 | 2 | 3 | 4 |
|-------------------------------|------------------------|---|-----|---|
| Line a - Underpayment | | | .01 | |
| Line b - Late payment | 6-16-2015 to 7-15-2015 | | | |
| Line c - Revised underpayment | | | .01 | |
| Line d - Late payment | 7-16-2015 to 8-15-2015 | | | |
| Line e - Revised underpayment | | | .01 | |
| Line f - Late payment | 8-16-2015 to 9-15-2015 | | | |
| Line g - Total interest | | | | |

Worksheet C — For period beginning after September 15, 2015, and ending on or before January 15, 2016.

| | 1 | 2 | 3 | 4 |
|-------------------------------|--------------------------|---|-----|---|
| Line a - Underpayment | | | .01 | |
| Line b - Late payment | 9-16-2015 to 10-15-2015 | | | |
| Line c - Revised underpayment | | | .01 | |
| Line d - Late payment | 10-16-2015 to 11-15-2015 | | | |
| Line e - Revised underpayment | | | .01 | |
| Line f - Late payment | 11-16-2015 to 12-15-2015 | | | |
| Line g - Revised underpayment | | | .01 | |
| Line h - Late payment | 12-16-2015 to 1-15-2016 | | | |
| Line i - Total interest | | | | |

Worksheet D — For period beginning after January 15, 2016, and ending on or before April 15, 2016.

| | 1 | 2 | 3 | 4 |
|-------------------------------|------------------------|---|-----|---|
| Line a - Underpayment | | | .01 | |
| Line b - Late payment | 1-16-2016 to 2-15-2016 | | | |
| Line c - Revised underpayment | | | .01 | |
| Line d - Late payment | 2-16-2016 to 3-15-2016 | | | |
| Line e - Revised underpayment | | | .01 | |
| Line f - Late payment | 3-16-2016 to 4-15-2016 | | | |
| Line g - Total interest | | | | |

Keep a copy of this schedule for your records.

Worksheet 1

Nonresidents and Part-year Resident Individuals

See *Schedule A - Annualized Income Installment*, Page 9.

Nonresidents and Part-year Resident Individuals **must** use the schedules and worksheets from Form CT-1040NR/PY to determine Connecticut-sourced income. Nonresident trusts and estates and part-year resident trusts **must** use the schedules and worksheets from Form CT-1041 to determine Connecticut-sourced income.

To calculate the tax, complete the worksheet below for each column. If you complete this worksheet, you must attach it to the back of your Form CT-1040NR/PY or Form CT-1041.

First Installment - January 1, 2015 to March 31, 2015

| | |
|---|-----------------------|
| a. Annualized income from Schedule A, Line 3, Column (a) | |
| b. Annualized Connecticut-sourced income | |
| c. Enter the greater of Line a or Line b. | |
| d. Enter the tax due on Line c using the tax tables or the Tax Calculation Schedule. Trusts and estates: Multiply Line c by 6.99% (.0699). | |
| e. Divide Connecticut-sourced income for the period by Connecticut adjusted gross income (Connecticut taxable income for trusts and estates) for the period. This is your allocated Connecticut income tax percentage. If Line b is greater than Line a, enter 1.0000. | . [] [] [] [] [] |
| f. Multiply Line d by Line e. Enter here and on <i>Schedule A</i> , Line 4, Column (a). | |

Second Installment - January 1, 2015 to May 31, 2015

| | |
|---|-----------------------|
| a. Annualized income from Schedule A, Line 3, Column (b) | |
| b. Annualized Connecticut-sourced income | |
| c. Enter the greater of Line a or Line b. | |
| d. Enter the tax due on Line c using the tax tables or the Tax Calculation Schedule. Trusts and estates: Multiply Line c by 6.99% (.0699). | |
| e. Divide Connecticut-sourced income for the period by Connecticut adjusted gross income (Connecticut taxable income for trusts and estates) for the period. This is your allocated Connecticut income tax percentage. If Line b is greater than Line a, enter 1.0000. | . [] [] [] [] [] |
| f. Multiply Line d by Line e. Enter here and on <i>Schedule A</i> , Line 4, Column (b). | |

Complete the Third and Fourth Installments on Page 6.

Form CT-2210 Instructions

Do **not** file this form **unless**:

- You checked one of the boxes in Part I; **or**
- You wish to calculate and pay the interest you owe with your return.

If you do not file this form, the Department of Revenue Services (DRS) will calculate interest on any underpayment of estimated tax you owe and send you a bill. The interest on the underpayment of estimated tax will stop accruing on the **earlier** of the date you pay your total tax liability or April 15, 2016.

When My Payments Are Due: In general, four equal installments of estimated tax are required on April 15, June 15, September 15, and January 15. Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Estates and certain trusts are required to make estimated income tax payments as stated above for any taxable year ending two or more years after the date of the decedent's death. For additional information on when certain trusts are required to make estimated income tax payments, see IRC §§671 through 679.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman, as defined in IRC §6654(i)(2), your required annual payment is the lesser of:

- 66 ²/₃% of the income tax shown on your 2015 Connecticut income tax return; **or**
- 100% of the income tax shown on your 2014 Connecticut income tax return, if you filed a 2014 income tax return that covered a 12-month period.

Farmers and fishermen are required to make only one installment of estimated income tax for the taxable year. If you are a farmer or fisherman, you must do one of the following:

- Pay the required installment on or before January 15, 2016; **or**
- File your 2015 Connecticut income tax return on or before March 1, 2016, and pay the full amount computed on the return. In this case, do not make an estimated income tax payment for 2015.

See the instructions for Box D.

Part I: Reasons for Filing

Complete Part I **only** if one of the following boxes applies to you. By checking the box that applies to you, you may be able to reduce or eliminate interest charges that would otherwise accrue if we calculated the interest for you under the normal requirements for making estimated tax payments. If you checked any of the boxes in Part I, also be sure to check the box for **Form CT-2210** on the front page of your **Form CT-1040**, **Form CT-1041**, or **Form CT-1040NR/PY**.

You may only use 100% of your 2014 Connecticut income tax to calculate your required annual payment if:

- You filed a 2014 Connecticut income tax return that covered a 12-month period; **or**
- During the 2014 taxable year, you were a resident, part-year resident, or nonresident with Connecticut-sourced income and you did not file a 2014 Connecticut income tax return because you did not have a Connecticut income tax liability. See Part II, Line 5, for instructions on calculating your required annual payment.

Box A: Check this box if you are using the annualized income installment method. If your income fluctuated during the year, this method may reduce or eliminate the amount of one or more required quarterly payments. See *Schedule A Annualized Income Installment, General Instructions*, on Page 9.

If you were a part-year resident who moved into Connecticut in 2015 and you cannot use the prior year tax liability as the basis of the

required annual payment, you may benefit by using the annualized installment method to report Connecticut-sourced income in the period(s) in which it was earned.

Box B: Check this box if your estimated tax payments were based on the tax shown on your 2014 Connecticut income tax return **and** your filing status changed from last year. See instructions for *Changes in Filing Status* in Part II, Line 5.

Box C: Check this box if you want income tax withheld in 2015 to be applied when it was **actually withheld** rather than in four equal installments. See instructions for Part III, Line 11 and Line 13.

Box D: Check this box if you are a farmer or fisherman and:

- You are required to make only one installment of estimated Connecticut income tax; **or**
- You have filed your tax return for the taxable year on or before March 1, 2016, and have paid the amount computed on the return as payable for the taxable year. Stop here and do not complete Part II and Part III.

Attach Form CT-2210 to your Connecticut income tax return and check the box for Form CT-2210 on the front of Form CT-1040 or CT-1040NR/PY.

Box E: Check this box if you were a part-year resident or nonresident of Connecticut during the 2014 taxable year, did not have Connecticut-sourced income, and were not required to file a Connecticut income tax return. If you check Box E, you must use 90% of your 2015 income tax as your required annual payment.

Box F: Check this box if you were a Connecticut resident during the entire 2014 taxable year and you did not file a 2014 Connecticut income tax return because you did not have a Connecticut income tax liability.

Box G: Check this box if you were a part-year resident or nonresident of Connecticut during the 2014 taxable year and you had Connecticut-sourced income in 2014, but you did not file a 2014 Connecticut income tax return because you did not have a Connecticut income tax liability.

See the instruction booklet for Form CT-1040 or Form CT-1040NR/PY for filing requirements and the gross income test. The instructions for Form CT-1040NR/PY also list examples of Connecticut-sourced income.

Part II: Required Annual Payment

Line 1: Enter the amount of income tax shown on your 2015 Connecticut income tax return (Form CT-1040, Line 14; Form CT-1040NR/PY, Line 16; or Form CT-1041, Line 9). Do not subtract estimated payments or Connecticut tax withheld in 2015.

Line 2: Farmers and fishermen multiply Line 1 by 66²/₃%.

Line 3: Enter **Connecticut** income tax withheld in 2015. Do not enter any estimated tax payments or taxes withheld for the Internal Revenue Service (IRS) or other jurisdictions.

Line 5: If your filing status was the same on your 2014 and 2015 Connecticut income tax returns and your 2014 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your 2014 Connecticut income tax return (Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16, CT-1041, Line 9).

If you did not file a 2014 Connecticut income tax return because you did not have a Connecticut income tax liability and you were a resident, nonresident, or part-year resident in 2014 with Connecticut-sourced income, enter "0."

If you were a Connecticut part-year resident or nonresident in 2014 and you did not have Connecticut-sourced income during the 2014 taxable year, leave Line 5 blank and enter the amount from Line 2 as your required annual payment on Line 6.

Changes in Filing Status From 2014 to 2015: If you are filing a joint Connecticut return for 2015 but filed separate Connecticut returns for 2014 as single, filing separately for federal and Connecticut, filing separately for Connecticut only, or head of household, you must combine your 2014 separate tax liabilities to determine your combined 2014 income tax. If either you or your spouse did not file a 2014 Connecticut income tax return, see the instructions for Part I, Box E, to determine if you can use the prior year tax as the basis for your required annual payment.

If you are filing Connecticut returns as filing separately for 2015 but filed a joint Connecticut return for 2014, you must determine your share of the 2014 tax (Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16). First calculate the 2014 tax both you and your spouse would have paid had you filed separate Connecticut returns for 2014 as married persons filing separately. Then complete the following calculation:

| | |
|---|---|
| <input type="checkbox"/> Your separate 2014 tax liability | <input checked="" type="checkbox"/> Your 2014 joint tax liability |
| Both spouses' separate 2014 tax liabilities | |

Examples

The following taxpayers, after subtracting Connecticut income tax withheld, have a 2015 Connecticut income tax liability of more than \$1,000 and may be liable for interest on the underpayment of their estimated Connecticut income tax.

Anita, a resident of Connecticut during the entire 2014 taxable year, filed a 2014 resident income tax return.

Anita's 2015 required annual payment is the lesser of 100% of the income tax shown on her 2014 Connecticut income tax return or 90% of the income tax shown on her 2015 Connecticut income tax return.

If none of the reasons on CT-2210 Part 1 apply to her, Anita is liable for interest on the underpayment of estimated Connecticut income tax. Anita is not required to complete Form CT-2210. DRS will calculate the interest and bill her.

Bill, a resident of Connecticut during the entire 2014 taxable year, did not file a 2014 Connecticut income tax return because he had no 2014 Connecticut income tax liability. Bill's 2015 required annual payment is zero.

Bill must check Box F on Form CT-2210, check the box on Page 1 of Form CT-1040 that he completed Form CT-2210, and attach Form CT-2210 to his 2015 Connecticut income tax return.

Jim, a part-year resident or nonresident of Connecticut during the 2014 taxable year, had Connecticut-sourced income in 2014 but did not file a 2014 Connecticut income tax return because he had no 2014 Connecticut income tax liability. Jim's 2015 required annual payment is zero.

Jim must check Box G on Form CT-2210, check the box on Page 1 of Form CT-1040 or Form CT-1040NR/PY that he completed Form CT-2210, and attach Form CT-2210 to his 2015 Connecticut income tax return.

Sara, a nonresident or part year resident of Connecticut during the 2014 taxable year, had no Connecticut-sourced income in 2014 and did not file a 2014 Connecticut income tax return because she had no 2014 Connecticut income tax liability. Sara's 2015 required annual payment is 90% of the income tax shown on her 2015 Connecticut income tax return.

Sara must check Box E on Form CT-2210, check the box on Page 1 of Form CT-1040 or Form CT-1040NR/PY that she completed Form CT-2210, and attach Form CT-2210 to her 2015 Connecticut income tax return.

David, a resident, part-year resident, or nonresident of Connecticut during the 2014 taxable year, had a Connecticut income tax liability in 2014 but in error did not file a 2014 Connecticut income tax return.

David must complete and submit his 2014 Connecticut income tax return to DRS before filing his 2015 Connecticut income tax return.

David's 2015 required annual payment is the lesser of 90% of the income tax shown on his 2015 Connecticut income tax return or 100% of the income tax shown on his 2014 Connecticut income tax return. Since David did not file a 2014 Connecticut income tax return, David's required annual payment is 90% of the income tax shown on his 2015 Connecticut income tax return.

Eric, a nonresident of Connecticut during the 2014 taxable year, had no Connecticut-sourced income in 2014 and did not file a 2014 Connecticut income tax return because he had no Connecticut income tax liability. Eric moved to Connecticut in June 2015 and, as a part-year resident of Connecticut in 2015, files a 2015 Form CT-1040NR/PY.

Eric's 2015 required annual payment is 90% of the income tax shown on his 2015 Connecticut income tax return.

Eric must check Box E on Form CT-2210. Because Eric moved to Connecticut in June, he may benefit by checking Box A and using the annualized income installment method to compute the interest.

Kim, a part-year resident of Connecticut during the 2014 taxable year, filed a 2014 Form CT-1040NR/PY that covered a 12-month period and files a 2015 Form CT-1040.

Kim's 2015 required annual payment is the lesser of 90% of the income tax shown on her 2015 Connecticut income tax return or 100% of the income tax shown on her 2014 Connecticut income tax return.

If none of the reasons on CT-2210 Part 1 apply to Kim, Kim is liable for interest on the underpayment of estimated Connecticut income tax. Kim is not required to complete Form CT-2210. DRS will calculate the interest and bill her.

Tim, a resident of Connecticut during the 2014 taxable year, filed as married filing jointly on his 2014 Form CT-1040 and as single on his 2015 Form CT-1040.

Tim's 2015 required annual payment is the lesser of 90% of his 2015 Connecticut income tax liability or 100% of his separate 2014 Connecticut income tax liability as computed using the formula on the left.

If Tim is using 100% of his separate 2014 Connecticut income tax liability, Tim must check Box B, check the box on Page 1 of Form CT-1040 that he completed Form CT-2210, and attach Form CT-2210 to his 2015 Connecticut income tax return.

Part III - Calculate Your Underpayment and Interest

Line 8: If you are using the annualized income installment method, skip Line 8 and Line 9 and **go on to Line 10**. Be sure you also check Part I, Box A.

If you checked Part I, Box D, because you are a **farmer** or **fisherman** and you have made only one installment of estimated income tax, complete Column D **only**.

Line 10: If you checked Part I, Box A, because you are using the annualized income installment method, enter the amounts from *Schedule A*, Annualized Income Installment Schedule Lines 22 through 25, in the appropriate columns. Attach *Schedule A* to Form CT-2210 and also include your computations of your Connecticut adjusted gross income for each period.

Line 11: Enter the total amount of **Connecticut** income tax withheld in 2015 in Columns A, B, C, and D. **Do not** enter estimated tax payments or taxes withheld for the IRS or other jurisdictions.

Example: If your total 2015 Connecticut income tax withheld was \$1,300, enter \$1,300 in Columns A, B, C, and D.

If you want Connecticut income tax withholding to apply when it was actually withheld, skip Line 11 and Line 12 and **go on to Line 13**. Be sure you also check Part I, Box C.

Line 13: If you want Connecticut income tax withholding to apply when it was actually withheld, enter the actual cumulative withholding amounts on Line 13.

Example: If \$600 was withheld in March, \$200 in May, \$200 in August, and \$300 in November, enter \$600 in Column A, \$800 in Column B, \$1,000 in Column C, and \$1,300 in Column D.

Line 15: Enter in the appropriate columns all timely installment payments you made. Timely installment payments are all payments (**other than any tax withheld**) made on or before the estimated payment due date(s) including any previous installment payments.

Example: If estimated Connecticut income tax payments of \$100 each were made on April 15, June 15, September 15, 2015, and January 15, 2016, enter \$100 in Column A, \$200 in Column B, \$300 in Column C, and \$400 in Column D.

Schedule A - Annualized Income Installment

General Instructions

You may benefit from using the annualized income installment method if your income varied throughout the year because you earned more money later in the year than you did in the early part of the year, such as from lottery winnings, investment income, or self-employment income.

By using this method, you may be able to reduce or eliminate the amount of one or more required installments.

For information on filing estimated tax payments using the annualized income installment method, see **Informational Publication 2015(17), A Guide to Calculating Your Annualized Estimated Income Tax Installments** and *Worksheet CT-1040AES*. This publication is available from the DRS website at www.ct.gov/DRS.

If you use the annualized income installment method for any installment due date, you must use this method for all installment due dates. Form CT-2210, *Schedule A*, automatically selects the smaller of the annualized income installment or regular installment increased by the amount saved by using the annualized income installment method in computing earlier installments.

If you use the annualized income installment method, you are required to complete **all** of the following steps:

1. Check Box A on Form CT-2210, Part I;
2. Enter the amounts from *Schedule A*, Lines 22 through 25 in the appropriate columns on Form CT-2210, Part III, Line 10;
3. Attach Form CT-2210 and *Schedule A* to your return;
4. Attach your calculations of your Connecticut adjusted gross income for each period; **and**
5. Check the box for Form CT-2210 on the front of your Connecticut income tax return.

Line Instructions

Line 1: Attach a schedule showing how you computed your Connecticut adjusted gross income for each period.

Trusts and estates must enter their Connecticut taxable income and use the following period ending dates: 2-28-2015, 4-30-2015, 7-31-2015, and 11-30-2015.

Line 2: Trusts and estates do not use the amounts shown in Columns (a) through (d). Instead, use 6, 3, 1.71429, and 1.09091, as the annualization amounts.

Line 4: Resident individuals must compute the tax on the amount shown on Line 3 using the *Tax Tables* or the *Tax Calculation Schedule*.

Nonresidents and part-year resident individuals see *Worksheet 1* on Page 5.

Line 5: The credit for tax paid to a qualifying jurisdiction is based wholly or partly on the annualized income for each period.

Line 7: You must annualize your adjusted federal alternative minimum taxable income using the annualization amounts on Line 2. Use Form CT-6251 as a guide.

Line 9: Resident Individuals - Enter the credit for property taxes paid on your primary residence, motor vehicle, or both, as calculated on your 2015 Form CT-1040, *Schedule 3*.

The credit may not exceed **\$300** and may be further reduced. Refer to Form CT-1040, *Schedule 3*, and instructions when calculating the credit.

Line 11: The allowable Connecticut income tax credits from Schedule CT-IT Credit, Part I, Line 11, is based wholly or partly on the annualized income for each period.

Lines 15 through 25: You **must** complete Lines 15 through 25 in one column before continuing to the next column.

Schedule B - Interest Calculation

General Instructions

Complete the worksheet for any period where an underpayment is shown on Form CT-2210, Part III, Line 16.

Example: If the underpayment is shown in Part III, Line 16, Column A, complete Worksheet A. If no underpayment is shown in Part III, Line 16, Column B, but an underpayment is shown in Part III, Line 16, Column C, skip Worksheet B and complete Worksheet C.

Interest at 1% per month or fraction of a month will continue to accrue until the earlier of April 15, 2016, or the date on which the underpayment is paid. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

Line Instructions

Before calculating your interest, list all estimated payments and Connecticut tax withholding for 2015 on a separate sheet of paper. For Connecticut income tax withheld, you are considered to have paid 25% of this amount on each payment due date (4/15, 6/15, 9/15, and 1/15) unless you can show otherwise.

Worksheet A

Line a: Enter in Column 2 the underpayment shown on Form CT-2210, Part III, Line 16. Multiply Column 2 by Column 3 and enter the result in Column 4.

Line b: Enter in Column 2 the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine those payments and enter the total.

Line c: Subtract Line b from Line a in Column 2 and enter the result in Column 2. Multiply Column 2 by Column 3 and enter the result in Column 4.

Line d: Follow the instructions for Line b.

Line e: Add all amounts in Column 4. Enter the total on Form CT-2210, Part III, Line 17, Column A.

Worksheets B and D

Lines a through d: Follow the instructions for Lines a through d on Worksheet A.

Line e: Subtract Line d from Line c in Column 2 and enter the result in Column 2. Multiply Column 2 by Column 3 and enter the result in Column 4.

Line f: Enter in Column 2 the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine those payments and enter the total.

Line g: Add all amounts in Column 4. Enter the total on Form CT-2210, Part III, Line 17, Column B, or Part III, Line 17, Column D.

Worksheet C

Lines a through d: Follow the instructions for Lines a through d on Worksheet A.

Lines e and f: Follow the instructions for Lines e and f on Worksheets B and D.

Line g: Subtract Line f from Line e in Column 2 and enter the result in Column 2. Multiply Column 2 by Column 3 and enter the result in Column 4.

Line h: Enter in Column 2 the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine those payments and enter the total.

Line i: Add all amounts in Column 4. Enter the total on Form CT-2210, Part III, Line 17, Column C.