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**Estimated Tax Payments for Short Years**

**Sec. 12-204c-1. Estimated tax payments for short years**

(a) **Definitions.** In this section:

(1) “Companies” means insurance companies, as defined in section 12-201(4) of the Connecticut General Statutes; hospital and medical service corporations, as described in section 12-212a of the Connecticut General Statutes; and health care centers, as defined in section 38a-175 of the Connecticut General Statutes;

(2) “Required annual payment” means the required annual payment, as defined in section 12-204c(d)(2) of the Connecticut General Statutes; and

(3) “Short taxable year” means a period of less than 12 months.

(b) **How many instalments are required?** Use the chart below to determine how many instalments a company is required to make. In determining how many instalments are required, treat a portion of a month as a full month.

For short taxable years of:	The number of estimated tax instalments that shall be made is:	Which are due on or before the 15th day of the:	The percentage of the required annual payment that is due with each instalment is:
1 month or less	0	—	—
2 to 3 months	1	Last month of the short taxable year.	100% of the required annual payment.
4 to 6 months	2	3rd and last months of the short taxable year.	30% of the required annual payment for the first instalment, and 70% of the required annual payment for the second instalment.
7 to 9 months	3	3rd, 6th and last months of the short taxable year.	30% of the required annual payment for the first instalment; 30% of the required annual payment for the second instalment; and 40% of the required annual payment for the third instalment.
10 to 11 months	4	3rd, 6th, 9th and last months of the short taxable year.	30% of the required annual payment for the first instalment; 30% of the required annual payment for the second instalment; 20% of the required annual payment for the third instalment; and 20% of the required annual payment for the fourth instalment.

(Adopted effective May 3, 2001)