

Declarations and Payments of Estimated Tax

Sections 75 thru 99 of Chapter 103 of the Laws of 1981 have made changes in the due dates for filing the declarations and the payments of estimated tax under Article 9, 9-A, 32 and 33.

For taxable years beginning on or after January 1, 1981, the declarations and payments of estimated taxes are now due one month earlier than in previous years.(See Chart A on the back of this page).

A CT-400 packet will be mailed, one month before the first declaration date, to the corporations that are currently required to file declarations and make payments of estimated taxes. The packet contains return envelopes, a new set of instructions, and ALL the estimated tax installment forms (CT-400) for the taxable year. The new due date for each installment payment will be printed on each respective CT-400 form.

If a corporation determines that it is required to file declarations and pay estimated taxes or has not received its packet, it should request a set of instructions and blank CT-400 forms from the Taxpayer Assistance Bureau:

Albany, N.Y. - (518) 457-3688

New York, N.Y. - (212) 488-5132

CHART A

If the taxable
year ends on:

The corporation's declaration of estimated tax and installment
payments are due on the following dates of such taxable year:

Jan. 31	Jul. 15	Oct. 15	Jan. 15
Feb. 28	Aug. 15	Nov. 15	Feb. 15
Mar. 31	Sep. 15	Dec. 15	Mar. 15
Apr. 30	Oct. 15	Jan. 15	Apr. 15
May 31	Nov. 15	Feb. 15	May 15
Jun. 30	Dec. 15	Mar. 15	Jun. 15
Jul. 31	Jan. 15	Apr. 15	Jul. 15
Aug. 31	Feb. 15	May 15	Aug. 15
Sep. 30	Mar. 15	Jun. 15	Sep. 15
Oct. 31	Apr. 15	Jul. 15	Oct. 15
Nov. 30	May 15	Aug. 15	Nov. 15
Dec. 31	Jun. 15	Sep. 15	Dec. 15