

Form CT-1065/CT-1120SI EXT
Application for Extension of Time to File
Connecticut Composite Income Tax Return

2011

See instructions on back before completing this form. Complete this form in blue or black ink only.

Visit www.ct.gov/TSC to file and pay this return electronically.

Taxpayer Please Type or Print.	Name of pass-through entity (PE) ▶	Federal Employer Identification Number (FEIN)
	Number and street PO Box ▶	DRS use only - - 20
	City or town State ZIP code ▶	Connecticut Tax Registration Number

This is not an extension of time to pay your tax.

Payment must be included if any tax is due or interest and penalties may apply.

An extension granted by the Internal Revenue Service does not automatically extend the Connecticut filing date.

Type of PE

- Electing large partnership (ELP)
 General partnership (GP)
 S corporation
 Limited liability partnership (LLP)
 Limited partnership (LP)
 Partnership (LLC treated as a partnership)

I request a five-month **extension** of time to **September 15, 2012**, to file **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, and the same extension of time to furnish **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*, to members for calendar year 2011 or until _____ for taxable year ending ▶ _____.

A federal extension has been requested on federal Form 7004, Application for an Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, for calendar year 2011 or taxable year beginning _____, 2011, and ending _____. Yes No


If **No**, the reason for the Connecticut extension is: _____

Notification will be sent only if the extension request is denied.

1. Reserved for future use	1		
2. Reserved for future use	2		
3. Connecticut composite income tax liability for 2011: You may estimate this amount. An amount must be entered on Line 3. If no tax is due, enter zero "0." Pay in full with this form.▶	3		00

Visit the Department of Revenue Services (DRS) website at www.ct.gov/TSC to use the **Taxpayer Service Center (TSC)** to file and pay this return electronically.

To pay by mail: Make check payable to **Commissioner of Revenue Services**. Write the PE's FEIN and "**2011 Form CT-1065/CT-1120SI EXT**" on the check. DRS may submit your check to your bank electronically. Mail form with payment to Department of Revenue Services, State of Connecticut, PO Box 5019, Hartford CT 06102-5019. Mail form without payment to Department of Revenue Services, State of Connecticut, PO Box 2967, Hartford CT 06104-2967.



Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here Keep a copy of this return for your records.	Signature of general partner or corporate officer	Title	Date	Telephone number ()
	Paid preparer's signature		Date	Preparer's SSN or PTIN
	Firm's name and address			FEIN
				Telephone number ()

Form CT-1065/CT-1120SI EXT Instructions

Complete this form in blue or black ink only.

Partnerships and S Corporations

Use **Form CT-1065/CT-1120SI EXT**, *Application for Extension of Time to File Connecticut Composite Income Tax Return*, to request a **five-month extension of time to file Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, and the same five-month extension of time to furnish **Schedule CT K-1, Member's Share of Certain Connecticut Items**, to members.

It will not be necessary to include a reason for the Connecticut extension request if an extension request has already been filed with the Internal Revenue Service for the PE on federal Form 7004, *Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns*.

If federal Form 7004 was not filed, the PE can apply for a five-month extension to file Form CT-1065/CT-1120SI if there is reasonable cause for the request.

How to Get an Extension of Time to File

To get a Connecticut filing extension, the PE **must** complete and file Form CT-1065/CT-1120SI EXT on or before the due date of the return and pay the amount shown on Line 3. However, do not send in Form CT-1065/CT-1120SI EXT if payment is made electronically or if payment is made by credit card or debit card.

We will notify you only if the extension request is denied.

Form CT-1065/CT-1120SI EXT **only extends the time to file** Form CT-1065/CT-1120SI and the time to furnish Schedule CT K-1 to members. Form CT-1065/CT-1120SI EXT **does not extend the time to pay** the amount of tax due.

Form CT-1127, *Application for Extension of Time for Payment of Income Tax*, must be filed to extend the due date for any payment due with this extension.

When to File Form CT-1065/CT-1120SI EXT

If you are filing a calendar-year Form CT-1065/CT-1120SI, file Form CT-1065/CT-1120SI EXT on or before April 15, 2012. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. If you are filing Form CT-1065/CT-1120SI for a taxable year other than the calendar year, file Form CT-1065/CT-1120SI EXT on or before the fifteenth day of the fourth month following the close of the taxable year.

Where to File

File Electronically: This return can be filed electronically through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)**. The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.



File a Paper Return

Mail paper returns **with payment** to:

Department of Revenue Services
State of Connecticut
PO Box 5019
Hartford CT 06102-5019

Mail paper returns **without payment** to:

Department of Revenue Services
State of Connecticut
PO Box 2967
Hartford CT 06104-2967

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the **TSC** to make a direct tax payment. After logging into the **TSC**, select the **Make Payment Only** option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) Form CT-1065/CT-1120SI EXT (Rev. 12/11)

on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Credit Card or Debit Card: You may elect to pay your composite tax liability using a credit card (American Express®, Discover®, Master Card® or Visa®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

There are three ways to pay by credit card or comparable debit card:

- Log in to your account in the **TSC** and select **Make Payment by Credit Card**;
- Visit www.officialpayments.com and select **State Payments**; or
- Call Official Payments Corporation toll-free **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge. Do not send in Form CT-1065/CT-1120SI EXT if payment is made through the credit card service provider. All credit or debit card payments for extension requests will be accepted by the credit card service provider. However, if your payment is late, DRS will notify you in writing that your request is denied.

Pay by Mail: Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2011 Form CT-1065/CT-1120SI EXT" and the PE's Federal Employer Identification Number (FEIN) on the front of the check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Interest and Penalty

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at the rate of 1% per month or fraction of a month until the tax is paid in full.

Late Payment Penalty

The penalty for underpayment of tax is 10% of the tax not paid on or before the original due date of the return.

Late Filing Penalty

If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

Signature

This form must be signed by a general partner or corporate officer.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1065/CT-1120SI EXT. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on your behalf.

If a general partner or corporate officer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in a close personal or business relationship (including attorneys, accountants, and enrolled agents) to the general partner or corporate officer may sign the request on his or her behalf and will be considered a duly authorized agent for this purpose provided the request sets forth the reasons for a signature other than that of a general partner or corporate officer and states the relationship existing between the general partner or corporate officer and the signer.