

Form CT-1065/CT-1120SI EXT Instructions

Purpose

Use **Form CT-1065/CT-1120SI EXT**, *Application for Extension of Time to File Connecticut Composite Income Tax Return*, to request a **six-month extension of time to file** a Connecticut Composite Income Tax Return and the same six-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.

If federal Form 7004 was not filed, the PE can apply for a six-month extension to file **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, provided 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.

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.

Interest and Penalty

In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at 1% (.01) per month or fraction of a month computed from the original due date to the date of payment.

Late Payment Penalty: The penalty for underpayment of tax is 10% (.10) of the tax that is 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.

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, 2007. 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.

Required Information

Enter the PE's name, address, Federal Employer Identification Number (FEIN), and the Connecticut Tax Registration Number (if applicable).

Signature

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

Paid Preparer Signature

Anyone you pay to prepare the return must sign and date it. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN, name, address, and telephone number 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.

Where to File

Mail to: Department of Revenue Services
PO Box 2967
Hartford CT 06104-2967