

2018

FORM

CT-1065/ CT-1120SI

Connecticut Pass-Through Entity Tax

Instructions

This booklet contains information and instructions about the following forms:

- Form CT-1065/
CT-1120SI
- Form CT-1065/
CT-1120SI EXT
- Form CT-1065/
CT-1120SI
Supplemental
Attachment

Form CT-1065/CT-1120SI may be filed electronically or by paper.

Payments must be made electronically unless a taxpayer has received an electronic payment waiver from DRS.

Tax information is available on the DRS website at portal.ct.gov/DRS

More Department of Revenue Services (DRS) tax information is listed on the back cover.

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Electronic Filing!



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What's New

Pass-through entities (PEs) are now subject to tax and have two methods to calculate their tax

PEs are subject to tax on their own income and can calculate the tax under one of two methods:

- *Standard Base*: PE is subject to tax on its Connecticut source income from its activities; **OR**
- *Alternative Base*: PE is subject to tax on its Connecticut source income from its activities that, directly or indirectly, flows through to a member subject to tax under Chapter 229 (income tax) **PLUS** its total income that is not sourced to another state and which directly flows to resident individual members.

PEs are required to make estimated payments

Beginning with the 2018 taxable year, PEs are required to make estimated payments against their Pass-Through Entity Tax (PE Tax) liability. Estimated payments for calendar year filers are due on April 15th, June 15th, September 15th, and January 15th.

Bonus Depreciation and Section 179 Deduction

PEs must add back 100% of any bonus depreciation and 80% of any Section 179 deduction claimed for federal tax purposes. PEs may claim a subtraction equal to 25% of the amounts added back on each of their next four PE Tax returns.

Members receive a credit for their shares of the PE's tax liability

Members in PEs that are subject to the PE Tax are entitled to a credit (*PE Tax Credit*) equal to 93.01% of the member's direct and indirect share of a PE's tax liability, provided the PE has paid such liability prior to the member claiming the PE Tax Credit.

A member may claim the PE Tax Credit against the taxes imposed on the member under Chapter 208 (corporation business tax) or Chapter 229 (income tax).

Guaranteed payments are not subject to the PE Tax

Guaranteed payments are not included in a PE's income subject to tax under either the Standard Base or the Alternative Base.

Members, however, must include guaranteed payments when calculating their tax due under Chapter 208 (corporation business tax) or Chapter 229 (income tax).

Sourcing rules have not changed

The rules to determine Connecticut source income have not changed from the rules that were used to determine Connecticut source income on a 2017 **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*. The only difference is that these sourcing rules are now applied to the PE's entire income and not just the nonresident members' share of the PE's income.

PEs may elect to calculate their PE Tax on a combined basis

PEs that are commonly-owned and have the same taxable year end may elect to calculate their PE Tax as a combined group. Commonly-owned means that more than 80% of the voting control of each PE is either directly or indirectly owned by a common owner or owners. The election must be made on an annual basis by each electing PE with the filing of its respective return by the due date or extended due date.

No Composite Income Tax

For taxable years beginning on or after January 1, 2018, PEs are no longer required to pay composite income tax on behalf of their nonresident, noncorporate members. Instead, PEs must now pay PE Tax on their own behalf based upon their own income.

PE Tax return due date

The PE Tax return is due on the fifteenth day of the third month after the end of the PE's taxable year (March 15 for calendar filers). PEs may request a six-month extension to file the PE Tax return.

Electronic Filing!



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Other Taxes For Which the Pass-Through Entity May Be Liable

The information that follows is a general description of other Connecticut taxes for which a pass-through entity (PE) may be liable. Failure to pay these or any taxes for which the PE is liable may subject the PE to civil and criminal penalties.

Connecticut Income Tax Withholding

Any PE that maintains an office or transacts business in Connecticut (regardless of the location of the payroll department) and is considered an employer for federal income tax withholding purposes must withhold Connecticut income tax from Connecticut wages as defined in Conn. Agencies Reg. § 12-706(b)-1. See **Informational Publication 2018(1)**, *Connecticut Employer's Tax Guide - Circular CT*.

Business Entity Tax (BET)

The business entity tax (BET) is a biennial tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes, either:
 1. Treated as a partnership, if it has two or more members; **or**
 2. Disregarded as an entity separate from its owner, if it has a single member;
- Limited liability partnerships (LLPs); **and**
- Limited partnerships (LPs).

The BET applies to those business entities listed above if the entities were either:

- Formed under Connecticut law; **or**
- Not formed under Connecticut law but are required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement).

Visit the Department of Revenue Services (DRS) website at www.ct.gov/DRS/BET for additional information regarding the BET.

Connecticut Sales and Use Taxes

A PE may be responsible for filing sales and use tax returns. Sales tax is due if the company sells taxable goods or services. Use tax is due on the purchase of taxable goods or services from out-of-state retailers or Connecticut retailers who have not collected the sales tax. Both taxes are reported on **Form OS-114**, *Connecticut Sales and Use Tax Return*.

Controlling Interest Transfer Taxes

Tax is imposed on the sale or transfer for consideration of a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property. This tax is reported on **Form AU-330**, *Controlling Interest Transfer Taxes*. See **Special Notice 2003(11)**, *Legislation Affecting the Controlling Interest Transfer Tax*.

Real Estate Conveyance Tax

If a PE transfers real estate in Connecticut, it must complete and file **Form OP-236**, *Connecticut Real Estate Conveyance Tax Return*, in the town in which the real estate is situated.

Registration

Generally, a PE must register with DRS if it is liable for any taxes administered by DRS, such as sales and use taxes and Connecticut income tax withholding. If the PE does not have a Connecticut Tax Registration Number, the PE may register online through the DRS website at portal.ct.gov/DRS. If the PE already has a Connecticut Tax Registration Number, additional taxes for which the PE is liable may be added to the registration online through the **Taxpayer Service Center (TSC)**.

Abusive Tax Shelters

Any individual or business entity that fails to disclose participation in an abusive tax shelter designated by the Internal Revenue Service (IRS) as a listed transaction is subject to audit penalties of 75% of the tax deficiency that results from the tax shelter activity. To fulfill the Connecticut disclosure requirement, any taxpayer (individual or entity) that has participated in a listed transaction must complete **Form CT-8886**, *Connecticut Listed Transaction Disclosure Statement*. Form CT-8886 must be completed for each taxable year for which a taxpayer participates in, or receives a benefit from, a listed transaction.

You must retain the completed Form CT-8886 with your tax records for the tax year the form is required. Form CT-8886, along with federal Form 8886, Reportable Transaction Disclosure Statement, including all supplemental statements and any required federal Schedule M-3, must be retained for a period of six years after the due date of required completion. Form CT-8886 and supporting documents must be provided to DRS upon request.

Definitions

Pass-through entity (PE) means a partnership or an S corporation.

Partnership means and includes a general partnership, limited partnership, limited liability partnership, publicly traded partnership, limited liability company (LLC) treated as a partnership for federal income tax purposes, or other entity treated as a partnership for federal income tax purposes.

Parent pass-through entity (parent PE) is a PE which is a member of another PE. A PE may be both a parent PE (with respect to one or more PEs) and a subsidiary PE (with respect to one or more PEs).

Subsidiary pass-through entity (subsidiary PE) is a PE which has at least one member which is itself a PE. A PE may be both a subsidiary PE (with respect to one or more PEs) and a parent PE (with respect to one or more PEs).

S corporation means a corporation which is an S corporation for federal income tax purposes.

Member means and includes a partner of a partnership, a member of an LLC treated as a partnership for federal income tax purposes, or a shareholder of an S corporation.

Member's share means a partner's distributive share of partnership income, gain, loss, or deduction; a member's distributive share of LLC income, gain, loss, or deduction; or a shareholder's pro-rata share of S corporation income, gain, loss, or deduction.

Noncorporate member means each member that is a resident individual, resident trust, resident estate, nonresident individual, nonresident trust, nonresident estate, part-year resident individual, or part-year resident trust.

Nonresident noncorporate member means each noncorporate member who is a nonresident individual, nonresident trust, nonresident estate, part-year resident individual, or part-year resident trust.

Corporate member means each member which is a C corporation for federal income tax purposes, LLC which has elected to be taxed as a C corporation for federal income tax purposes, real estate investment trust, real estate mortgage investment conduit, regulated investment company, individual retirement account described in 26 U.S.C. § 408(a), trust described in 26 U.S.C. § 401(a), or organization exempt from federal income tax (including organizations described in 26 U.S.C. § 501(c) or (d)).

General Information

How to Get Help

Get answers to Connecticut tax questions by visiting the DRS website at portal.ct.gov/DRS or by calling **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) during business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.. For walk-in assistance, refer to the back cover for a list of DRS offices. Be sure to bring your completed federal return if applicable.

Filing and Paying

Form CT-1065/CT-1120SI, *Connecticut Pass-Through Entity Tax Return*, may be filed electronically or by paper. Payments must be made electronically.

If the PE can show that paying electronically creates an undue hardship, DRS may grant a one-year waiver of the electronic payment requirement. Request a waiver by completing **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*, no

fewer than 30 days before the due date of your first electronic payments. See **Policy Statement 2011(3)**, *Requests for Waiver of Electronic Filing and Electronic Payment Requirements*.

Forms and Publications

Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications anytime.

Taxpayer Service Center

The **Taxpayer Service Center (TSC)** allows taxpayers to electronically file, pay, and manage state tax responsibilities. The **TSC** is an interactive site that provides a fast, free, accurate, and secure way to file eligible tax returns and pay the tax due or to initiate a payment-only transaction.

Additionally, the *TSC* offers a secure mailbox for information sharing, multi-level access to your account by tax type, the ability to view transactions, and the ability to cancel your electronic payments. The *TSC* also offers an easy way to get answers to most frequently-asked questions and enables taxpayers to send queries for additional information.

Modernized e-File Program (MeF)

DRS accepts PE Tax returns, extensions and estimated payments through the MeF Program. Check with your software provider for availability.

Who Must File

Every PE that does business in Connecticut or has income derived from or connected with sources within Connecticut must file Form CT-1065/CT-1120SI regardless of the amount of its income (loss). The PE must first complete either federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S Corporation. Information on the federal return is needed to complete Form CT-1065/CT-1120SI.

Substantial Economic Presence

A PE having a substantial economic presence in Connecticut will be deemed to be doing business in Connecticut. A PE has substantial economic presence in Connecticut if it purposefully directs business toward the state. The purpose can be determined by the frequency, quantity, and systematic nature of its economic contact with Connecticut. See **Informational Publication 2010(29.1)**, *Q & A on Economic Nexus*.

Accounting Period and Method of Accounting

A PE's accounting period and method of accounting for Connecticut PE Tax purposes must be the same as its accounting period and method of accounting for federal PE tax purposes.

If a PE's accounting period or method of accounting is changed for federal PE tax purposes, the same change must be made for Connecticut PE tax purposes.

Requirement to Attach Copies of Federal Forms

Taxpayers filing Form CT-1065/CT-1120SI electronically should retain copies of **completed**

federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S Corporation for three years from the date of filing. The forms must be provided to DRS upon request.

Taxpayers who complete a paper Form CT-1065/CT-1120SI are required to attach a copy of **completed** federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S Corporation. Do **not** attach copies of federal Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or federal Schedule K-1 (Form 1120S), Shareholders Share of Income, Deductions, Credits, etc.

Disregarded Entities

If the PE reports income or loss from a disregarded entity (DE), prepare a statement to include the DE's name and Federal Employer Identification Number (FEIN).

The PE filing Form CT-1065/CT-1120SI electronically should retain a copy of the completed statement for three years from the date of filing. The statement must be provided to DRS upon request. Taxpayers filing by paper, must attach the statement to their paper return.

Special Filing Requirements for Form CT-1040NR/PY

If a nonresident individual member's only source of Connecticut income is a distributive share of income from one or more PEs that file PE Tax returns and pay the PE Tax, the member is not required to file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*, unless the member:

- Receives Connecticut source guaranteed payments from one or more PEs;
- Is a member of a PE that files a combined PE Tax return and the PE Tax Credit allocated by the combined group to the nonresident individual does not fully offset his or her Connecticut income tax liability; **or**
- Receives a **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*, reporting Connecticut source income and does not report a PE Tax Credit or otherwise does not have sufficient PE Tax Credit to satisfy his or her Connecticut income tax liability.

Nonresident individuals who receive Connecticut source guaranteed payments or who have other sources of Connecticut income must file Form CT-1040NR/PY to report all of their Connecticut source income. These nonresident individuals may claim the PE Tax Credit against their tax due.

A nonresident individual, who is excused from filing a Connecticut income tax return, may choose to file a Form CT-1040NR/PY to report his or her Connecticut source income and claim the PE Tax Credit.

A PE Must Provide Schedule CT K-1s to All Members

A PE must furnish Schedule CT K-1 to all members on or before the fifteenth day of the third month following the close of the taxable year (March 15 for calendar year filers).

If the PE requested an extension of time to file Form CT-1065/CT-1120SI by timely electronically filing **Form CT-1065/CT-1120SI EXT**, *Application for Extension of Time to File Connecticut Pass-Through Entity Tax Return*, the deadline for furnishing Schedule CT K-1 to members is automatically extended to the fifteenth day of the ninth month following the close of the taxable year (September 15 if the PE's taxable year for federal purposes is the calendar year).

Do not file Schedule CT K-1s with DRS when Form CT-1065/CT-1120SI is electronically filed with DRS. If Form CT-1065/CT-1120SI is filed by paper with DRS, attach Schedule CT K-1s to the end of Form CT-1065/CT-1120SI. Regardless of how Form CT-1065/CT-1120SI is filed, Schedule CT K-1s must still be issued to all members.

How Members Report Income

If the member is a resident individual, his or her share of PE income or loss is included in his or her federal adjusted gross income and, therefore, is includable in the federal adjusted gross income reported on the member's **Form CT-1040**, *Connecticut Resident Income Tax Return*. The PE must provide the member with Schedule CT K-1 reporting Connecticut modifications that the member must include on Form CT-1040, *Schedule 1*, along with the member's portion of the PE Tax Credit that the member must report on **Schedule CT-PE**, *Pass-Through Entity Tax Credit*.

If the member is a nonresident individual, his or her share of PE income or loss is included in federal adjusted gross income and, therefore, is includable in the federal adjusted gross income reported on the member's Form CT-1040NR/PY. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications that the member must include on Form CT-1040NR/PY, *Schedule 1*, and amounts of PE income or loss derived from or connected with Connecticut sources the member must include on **Schedule CT-SI**, *Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources*, assuming the member is required to file Form CT-1040NR/PY. The PE must also report on Schedule CT K-1 the amount of the member's portion of the PE Tax Credit that the member must report on Schedule CT-PE.

If a nonresident member's Connecticut source income from one or more PEs is not the member's only Connecticut-sourced income, the member is required to file his or her own separate Connecticut income tax return.

If the member's only source of Connecticut income is a distributive share of income from one or more PEs that file PE Tax returns and pay the PE Tax, the member is not required to file Form CT-1040NR/PY, unless the member:

- Receives Connecticut source guaranteed payments from one or more PEs;
- Is a member of a PE that files a combined PE Tax return and the PE Tax Credit allocated by the combined group to the nonresident individual does not fully offset his or her Connecticut income tax liability; **or**
- Receives a Schedule CT K-1 reporting Connecticut source income and does not report a PE Tax Credit or otherwise does not have sufficient PE Tax Credit to satisfy his or her Connecticut income tax liability.

Nonresident individuals who receive Connecticut source guaranteed payments or who have other sources of Connecticut income must file Form CT-1040NR/PY to report all of their Connecticut source income. These nonresident individuals may claim the PE Tax Credit against their tax due.

A nonresident individual, who is excused from filing a Connecticut income tax return, may choose to file a Form CT-1040NR/PY to report his or her Connecticut-source income and claim the PE Tax Credit.

If the member is a resident trust, resident estate, nonresident trust, or nonresident estate, its share of PE income or loss is included in federal taxable income and, therefore, is includable in the federal taxable income reported on the member's **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates.** The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications, amounts of PE income or loss derived from or connected with Connecticut sources, and the member's portion of the PE Tax Credit.

For filing requirements of a nonresident trust or estate, see instructions for Form CT-1041.

If the member is a PE, it is referred to as a parent PE and the PE of which it is a member is referred to as a subsidiary PE. The parent PE's share of the subsidiary PE's income or loss is included in the income or loss reported on the parent PE's federal Form 1065 or federal Form 1120S, as the case may be, and is, therefore, included in the income or loss reported on the parent PE's Form CT-1065/CT-1120SI. The subsidiary PE must furnish a Schedule CT K-1 to the parent PE and report:

- Connecticut modifications that the parent PE must include on its Form CT-1065/CT-1120SI, Part V;
- Amounts of the subsidiary PE's income or loss derived from or connected with Connecticut sources that the parent PE must include on its Form CT-1065/CT-1120SI;
- Amounts of PE Tax Credits allocated by the subsidiary PE to the parent PE; **and**
- Amounts of tax credits that the parent PE must include on Form CT-1065/CT-1120SI, Part VII.

The parent PE must, in turn, provide its members with:

- A Schedule CT K-1 reporting their share of the Connecticut modifications as reported on the parent PE's Form CT-1065/CT-1120SI, Part V;
- Their share of the amounts of the income or loss derived from or connected with Connecticut sources as reported on the parent PE's Form CT-1065/CT-1120SI, Part VI;
- Their share of the PE Tax Credit reported on the parent PE's Form CT-1065/CT-1120SI, Part IX or, if applicable, Schedule CT-AB, Section 3; **and**
- Their share of the income tax credits as reported on the parent PE's Form CT-1065/CT-1120SI, Part VII.

Estimated Payments

Every PE subject to the PE Tax must make its required annual payment in four installments. The required annual payment is the lesser of:

- 90% of the tax shown on the return for the taxable year, or, if no return is filed, 90% of the tax for such year; **or**
- 100% of the tax shown on the return for the previous taxable year, if the previous taxable year was a taxable year of 12 months and if the PE filed a return for the previous income year showing a liability for tax.

Estimated Tax Payments		
Estimated Tax Due Dates		Required Payment Amounts The estimated payments for the income year are the lesser of:
First	Fifteenth day of the fourth month of the taxable year (April 15th for calendar year filers)	25% of prior year tax or 22.5% of current year tax
Second	Fifteenth day of the sixth month of the taxable year (June 15th for calendar year filers)	* 50% of prior year tax or 45% of current year tax
Third	Fifteenth day of the ninth month of the taxable year (September 15th for calendar year filers)	* 75% of prior year tax or 67.5% of current year tax
Fourth	Fifteenth day of the first month after the end of the taxable year (January 15th for calendar year filers)	* 100% of prior year tax or 90% of current year tax

* Taking into account all prior estimated tax payments made for this year.

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

Form CT-1065/CT-1120SI is due on or before the fifteenth day of the third month following the close of the taxable year (March 15 for calendar year filers).

If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

If Form CT-1065/CT-1120SI is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 11 to determine if interest and penalty must be reported with this return.

Extension Request

To get a six-month extension of time to file Form CT-1065/CT-1120SI and the same extension of time to furnish Schedule CT K-1 to its members, the PE **must** electronically file **Form CT-1065/CT-1120SI EXT**, *Application for Extension of Time to File Connecticut Pass-Through Entity Tax Return*, on or before the fifteenth day of the third month following the close of the taxable year together with an electronic payment of the total tax due. Timely filing this form automatically extends the due date for six months only if federal Form 7004, *Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns*, has been filed with the Internal Revenue Service (IRS). If federal Form 7004 was not filed, a PE may apply for a six-month extension to file Form CT-1065/CT-1120SI only if there is reasonable cause for the request.

Form CT-1065/CT-1120SI EXT extends only the time to file a return. It does not extend the time to pay the amount of tax due. See *Interest and Penalties* on Page 11.

Extension Request With Credit or Debit Card Payments

All payments made with a credit card (American Express®, Discover®, MasterCard®, or VISA®) or comparable debit card to request an extension of time to file Form CT-1065/CT-1120SI will be accepted by the credit card service provider. However, if your payment is late, DRS will notify you in writing that your extension request is denied. See *Pay by Credit Card or Debit Card* on Page 11.

Extension of Time to Pay the Tax

A PE making a PE Tax payment may be eligible for a six-month extension of time to pay the tax due if

the PE can show that paying the tax on or before the due date will cause undue hardship. The PE may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return. Form CT-1127 must be filed by paper return.

As evidence of the need for extension, the PE **must** attach:

- A statement of its assets and liabilities;
- An itemized list of its receipts and disbursements for the preceding three months; **and**
- An explanation of why it could not borrow money to pay the tax due.

If an extension of time to pay is granted and the PE pays all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. The PE should make payments as soon as possible to reduce the interest it would otherwise owe. Write “**2018 Form CT-1065/CT-1120SI**” and the PE’s Federal Employer Identification Number (FEIN) on the front of the check. DRS may submit your check to your bank electronically.

Where to File

Form CT-1065/CT-1120SI and Form CT-1065/CT-1120SI EXT may be filed electronically or by paper.

See *Taxpayer Service Center* on Page 6, and *Modernized e-File Program (MeF)* on Page 7, for electronic filing information.

Mail paper return **without payment** to:

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

If you’ve received a waiver from electronically paying, mail a paper return **with payment** to:

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

Make check payable to: Commissioner of Revenue Services. To ensure payment is applied to your account, write “2018 Form CT-1065/CT-1120SI” and the PE’s FEIN on the front of your check. Sign your check and paper clip it to the front of your return. DRS may submit your check to your bank electronically.

Do not send cash.

The return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. This list is subject to change. See **Policy Statement 2016(4)**, *Designated Private Delivery Services and Designated Types of Service*, for a current list of qualified PDSs.

Payment Options

Pay Electronically

Visit portal.ct.gov/TSC to use the **TSC** to make a direct tax payment. After logging into the **TSC**, select *For Business Login*. Next select *File/Pay Form CT-1065/CT-1120SI*. Then select the PE Tax return you are filing and paying. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) 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. You must pay the balance due on or before the due date, to avoid penalty and interest.



Pay by Credit Card or Debit Card

You may elect to pay your 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.

Visit www.officialpayments.com and select *State Payments*.

Your payment will be effective on the date you make the charge.

Electronic Payment Waiver

If the PE can show that paying electronically creates an undue hardship, the Commissioner of Revenue Services may grant a one-year waiver of the electronic payment requirement. Request a waiver by completing **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*, no fewer than 30 days before the due date of your first electronic payment. See **Policy Statement 2011(3)**, *Requests for Waiver of Electronic Filing and Electronic Payment Requirements*.

Interest and Penalties

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

If the PE does not pay the tax when due, it will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of tax is 10% of the tax not paid on or before the original due date of the return. The PE can avoid a penalty for failure to pay the full amount due by the original due date if:

- The PE files Form CT-1127;
- An extension of time to pay is granted; **and**
- The PE pays all the tax due in full by the end of the extension period.

See *Extension of Time to Pay the Tax* on Page 10.

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

Penalty for Failure to File

If the PE does not file its return and the Commissioner of Revenue Services files a return for it, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater.

If the PE is required to file an amended Form CT-1065/CT-1120SI and fails to timely do so, a penalty may be imposed.

Penalty for Willful Failure to File or Pay

If you willfully fail to pay the tax or file a return, you may be fined up to \$1,000 or imprisoned up to one year, or both, in addition to any other penalty.

Penalty for Willful Filing of a Fraudulent or Materially False Return

If you willfully file a tax return you know to be fraudulent or false in any material matter, you may be fined up to \$5,000 or imprisoned for not more than five years, or both.

Pass-Through Entity Tax Refund

A Connecticut PE Tax overpayment may be refunded to the PE or applied to the PE's 2019 estimated PE Tax.

Direct Deposit

Get the refund faster by choosing **direct deposit**. Complete Lines 6c, 6d, and 6e of Part I, *Schedule A* to have the refund directly deposited into a checking or savings account.

If any of the bank information supplied for direct deposit does not match or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

Offset Against Debts

If the PE is due a refund, all or part of the overpayment may be used to pay outstanding debts or taxes. Any remaining balance will be refunded to the PE. If the refund is reduced, DRS will mail an explanation for the reduction.

Waiver of Penalty

To make a penalty waiver request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the DRS Operations Bureau/Penalty Waiver. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Operations Bureau/Penalty Waiver at **860-297-5727**.

Department of Revenue Services
Operations Bureau/Penalty Waiver
PO Box 5089
Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2017(6)**, *Requests for Waiver of Civil Penalties*.

Recordkeeping

Keep a copy of the tax return, worksheets used, and records of all items appearing on the return until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. This information may be needed to prepare future returns or to file amended returns.

Copies of Returns

A PE can request copies of previously-filed Connecticut tax returns from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. Requests are normally processed in three weeks.

Amended Returns

An amended Form CT-1065/CT-1120SI must be filed by paper. Mail to the appropriate address listed in *Where to File* on Page 10.

Check the Amended Return box on the front of Form CT-1065/CT-1120SI to amend a previously-filed Form CT-1065/CT-1120SI. If an amended return is filed to have an overpayment of Connecticut pass-through entity tax refunded, the overpayment will be refunded to the PE. However, the amended Form CT-1065/CT-1120SI must be filed before the Connecticut statute of limitations expires. Generally, the statute of limitations for refunding any Connecticut pass-through entity tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If an amended return is filed to report an underpayment of Connecticut pass-through entity tax, interest will apply and, if the amended return is not timely filed, a penalty may be imposed. See *Interest and Penalties* on Page 11. An amended Form CT-1065/CT-1120SI must be filed under the following circumstances

1. The IRS or federal courts change or correct the PE's federal pass-through entity tax return and the change or correction results in the Connecticut pass-through entity tax being overpaid or underpaid.	File no later than 90 days after the final determination by the IRS or federal courts.
2. The PE files a timely amended federal pass-through entity tax return and the amendment results in the Connecticut pass-through entity tax being overpaid or underpaid.	File no later than 90 days after the final determination by the IRS.
3. If neither of the circumstances above apply, but the PE made a mistake or omission on its Form CT-1065/CT-1120SI and the mistake or omission results in the Connecticut pass-through entity tax being overpaid or underpaid.	File no later than three years after the due date of the return or, if a timely request for an extension of time to file the return was filed, three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier.

Form CT-1065/CT-1120SI Instructions

Order in Which to Complete Schedules

Complete the schedules for **Form CT-1065/CT-1120SI**, *Connecticut Pass-Through Entity Tax Return* in the following order:

- Pass-Through Entity Information;
- Select a Filing Method;
- Combined Election (if applicable);
- Part II – Allocation and Apportionment of Income;
- Part I *Schedule D* – Subsidiary PE Information;
- Part I *Schedule C* – PE's Connecticut Modifications;
- Part I *Schedule B* – Computation of PE's Own Connecticut Source Income/(Loss);
- Part I *Schedule A* – Computation of Pass-Through Entity Tax Due.
- Part III – Member Information;
- Part IV – PE's Total Connecticut Source Income/(Loss);
- Part V – Member's Total Share of Connecticut Modifications;
- Part VI – Member's Total Connecticut Source Income/(Loss);
- Part VII – Connecticut Income Tax Credit Summary;
- Part VIII – Direct PE Tax Credit Calculation;
- Part IX – Allocation of PE Tax Credit to Members; **and**
- **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*

If the PE makes the Alternative Base election, also complete **Schedule CT-AB**, *Alternative Base Calculation*. See *Select a Filing Method* on this page.

If the PE makes the Combined election, it may also be required to complete **Schedule CT-CE**, *Combined Election*. See *Combined Election* on Page 15.

Pass-Through Entity Information

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

Type of PE: Check the box to indicate type of PE: General partnership (GP), S corporation, Limited liability partnership (LLP), Limited partnership (LP), or Partnership.

Item A: Check the appropriate box(es) for an amended return, final return, or short period return. Provide an explanation for each checked box.

Item B: Check the change of address box and complete **Form CT-8822**, *Change of Address*, to indicate a change in the PE's physical or mailing address. If the change of address box is checked, you **must** attach a completed Form CT-8822 to Form CT-1065/CT-1120SI.

Item C: Enter the Business Code Number as reported on federal Form 1065 or the Business Activity Code Number on federal Form 1120S.

Item D: Indicate whether the PE transferred a controlling interest in an entity that owns, either directly or indirectly, real property in Connecticut or, if this PE owns real property in Connecticut, whether a controlling interest in this PE was transferred. If applicable, provide the information requested.

See *Controlling Interest Transfer Taxes* on Page 5.

Item E: Indicate whether this PE elected out of the new federal centralized partnership audit regime enacted by the federal Bipartisan Budget Act of 2015.

Select a Filing Method

The PE must select one of two filing methods:

Method	Form(s) to Complete
Standard Base	• Form CT-1065/CT-1120SI
Alternative Base	• Form CT-1065/CT-1120SI • Schedule CT-AB

Under the **Standard Base**, the PE is subject to tax on:

- **All** of its Connecticut source income (less any source income from subsidiary PEs).

Under the **Alternative Base**, the PE is subject to tax on:

- The portion of its **Connecticut source income** (less any Connecticut source income from subsidiary PEs) that **directly** or **indirectly** flows through to members who are resident individuals (RI), nonresident individuals (NI), resident trusts (RT), nonresident trusts (NT), resident estates (RE) or nonresident estates (NE). If a member is a PE (parent PE), the subsidiary PE may look through to the members of parent PE to determine what portion of subsidiary PE's Connecticut source income is subject to tax.

PLUS

- The portion of its **total income** that is not sourced to any state with which the PE has nexus (unsourced income) and that **directly** flows through to members who are resident individuals (RI). If a member is a parent PE, **do not** look through to the members of the parent PE to determine the portion of the unsourced income that is subject to tax.

The Standard Base is the default method and must be used unless the PE elects to file using the Alternative Base. To make the Alternative Base election, the PE must check the “Alternative Base” box on Form CT-1065/CT-1120SI and must file the return, along with Schedule CT-AB, on or before the due date or extended due date, if applicable. No other filing is required to make the Alternative Base election. The decision whether to file using the Standard Base or Alternative Base is made annually.

For more information on the Alternative Base, see the instructions to **Schedule CT-AB, Alternative Base Calculation**.

Combined Election

PEs that are commonly-owned and have the same taxable year end may elect to calculate their PE Tax as a combined group. Commonly-owned means that more than 80% of the voting control of each PE is either directly or indirectly owned by a common owner or owners. The election must be made on an annual basis by each electing PE with the filing of its respective return by the due date or extended due date. **Each electing PE must use the same filing method (Standard Base or Alternative Base).**

To make the combined election, each PE must check the box on Page 1 of its Form CT-1065/CT-1120SI that states “PE elects to calculate its tax as combined group with other commonly-owned PEs.” The combined group must select one of the electing PEs to be the Designated Combined Reporting PE. Any PE in the combined group may be selected.

Each electing PE, regardless of whether it is the Designated Combined Reporting PE, must file its own Form CT-1065/CT-1120SI, along with any required schedules, with DRS.

The Designated Combined Reporting PE should check the box on its Form CT-1065/CT-1120SI that states “PE is the Designated Combined Reporting PE.”

Each other electing PE should check the box on Page 1 of its Form CT-1065/CT-1120SI that states “PE’s income is reported on Schedule CT-CE filed by the Designated Combined Reporting PE listed below.” Each other electing PE must also enter the Designated Combined Reporting PE’s name and FEIN.

The combined group’s income (loss) and any tax due will be determined on Schedule CT-CE, Section 1 filed by the Designated Combined Reporting PE. Only the Designated Combined Reporting PE should file Schedule CT-CE.

The Designated Combined Reporting PE is responsible for reporting and paying the tax due for the combined group. If the combined group’s tax is not paid, each electing PE is jointly and severally liable.

After determining the combined group’s PE Tax due, the Designated Combined Reporting PE may allocate the combined group’s PE Tax Credit among the members of the electing PEs in the manner it deems appropriate. This allocation is reported on Schedule CT-CE, Section 2.

For more information on the Combined Election, see the instructions to **Schedule CT-CE, Combined Election**.

Part I, Schedule A – Computation of Pass-Through Entity Tax Due

All PEs must complete this schedule.

Line 1: PE income/(loss) subject to tax

The amount reported on this line depends upon whether the PE is calculating its tax on the Standard Base or Alternative Base and whether the PE has elected to calculate its tax as a combined group.

For a PE that does **not** elect to calculate its tax as part of combined group:

- **Standard base filer:** A PE that checked the “Standard Base” box on Page 1 should enter the amount from Part I, *Schedule B*, Line 20, Column D.
- **Alternative base filer:** A PE that checked the “Alternative Base” box on Page 1 should enter the amount from Schedule CT-AB, Section 1, Line 5.

For a PE that **elects** to calculate its tax as part of a combined group:

- **If the PE is the Designated Combined Reporting PE:** Enter the amount from Schedule CT-CE, Section 1, Line 7.
- **If the PE is not the Designated Combined Reporting PE:** Enter zero (“0”).

Line 2: Tax due

Multiply Line 1 by 6.99%. If Line 1 is zero or less, enter zero ("0").

Line 3a: 2018 estimated payments

Enter the amount of 2018 estimated tax payments made by the PE. Include any payments recharacterized by a member and reported on **Form CT-1065/CT-1120SI RRS, Pass-Through Entity Tax 2018 Income Tax Estimated Payment Recharacterization Request Summary Sheet**, that was filed with DRS.

Line 3b: Extension payment

If Form CT-1065/CT-1120SI EXT was filed, enter the amount of tax paid with Form CT-1065/CT-1120SI EXT.

Line 3: Total payments

Add Line 3a and Line 3b.

Line 4: Balance of tax due/(overpaid)

Subtract Line 3 from Line 2.

Line 5a: Late payment or late filing penalty

The penalty for late payment of the tax due is 10% of the amount due. In the event that no tax is due, the Commissioner of Revenue Services **may** impose a \$50 penalty for the late filing of any return or report required by law to be filed. However, if a request for extension of time to file a tax return has been granted, no late payment penalty will be imposed if:

- The amount of tax shown to be due on the return, minus the amount of tax paid on or before the due date of the return, equals an amount not greater than 10% of the amount of the tax shown to be due on the return; **and**
- The balance due is remitted with the return on or before the extended due date of the return.

Line 5b: Late payment interest

If the tax is not paid by the due date, interest is charged at the rate of 1% per month or fraction of a month from the due date until the tax is paid in full.

Line 5c: Interest on underpayment of estimated tax

For taxable year 2018, leave this line blank and DRS will issue a bill if it determines any interest is due.

Line 5: Total penalty and interest.

Add Lines 5a, 5b and 5c.

Line 6a: Overpayment applied to 2019 estimated PE Tax

Enter the amount of the overpayment to be credited to 2019 estimated PE Tax.

Line 6b: Overpayment to be refunded

Enter the amount of overpayment to be refunded.

Lines 6c through 6e:

Get the refund faster by choosing direct deposit. Complete Lines 6c, 6d, and 6e to have the refund directly deposited into a checking or savings account.

Name of Depositor	Date	No. 101
Street Address		
City, State, Zip Code		
Pay to the Order of	\$	
Name of your Bank		
Street Address		
City, State, Zip Code		
092125789	091 025 025413	0101

Routing Number

Account Number

Enter the nine-digit bank routing number and the bank account number in Lines 6d and 6e. The bank routing number is normally the first nine-digit number printed on the check or savings withdrawal slip. The bank account number generally follows the bank routing number. Do not include the check number as part of the account number. Bank account numbers can be up to 17 characters.

If any of the bank information supplied for direct deposit does not match, or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

Line 6f:

Federal banking rules require DRS to request information about foreign bank accounts when the taxpayer requests the direct deposit of a refund into a bank outside of the United States, DRS will mail the refund.

Line 6: Total to be credit or refunded

Add Line 6a and Line 6b.

Line 7: Total amount due

Add Line 4 and Line 5. If the result is zero ("0") or less, leave this line blank.

Part I, Schedule B – Computation of PE’s Own Connecticut Source Income/(Loss)

All PEs must complete this schedule.

Refer to Schedule K of federal Form 1065 or federal Form 1120S for the amounts to enter on Line 1 through Line 13.

Column A

Line 1 through Line 13: Enter the amounts from federal Form 1065, Schedule K, or federal Form 1120S, Schedule K.

Deductions that are deemed to be itemized deductions for federal income tax purposes should not be included as part of other deductions on Line 13.

Line 15: Enter the subtractions from Part I, Schedule C, Line 12a, Column A. These are the Connecticut subtraction modifications.

Line 17a: Enter the total amount of Connecticut PE Tax payments that were deducted in calculating the amount reported on Line 14.

Line 17b: Enter the additions from Part I, Schedule C, Line 6a, Column A. These are the Connecticut addition modifications.

Line 19: Enter the amount of guaranteed payments reported on Line 4 to the extent these payments are not already deducted in the calculation of Line 14. For example, certain items, such as amounts paid for medical insurance for members (including their families), are required to be reported as guaranteed payments to members reported on federal Form 1065, Schedule K, Line 4. Some of these items, including payments for medical insurance, may be reported as an other deduction on federal Form 1065, Schedule K, Line 13.

To avoid deducting the same amounts twice, only the amount of guaranteed payments not already deducted should be reported on Line 19.

Column B

If you are a parent PE, refer to the federal Schedule K-1 and Connecticut Schedule CT K-1 issued to you by subsidiary PEs. Enter in Column B the portion of Column A attributable to subsidiary PEs. If none of the income (loss) in Column A is from subsidiary PEs, enter “0.” If reporting amounts from more than one subsidiary PE, enter the sum of the income or loss from each PE and attach a schedule reporting the amounts from each subsidiary PE.

Line 13: Deductions that are deemed to be itemized deductions for federal income tax purposes should not be included as part of other deductions on Line 13.

Line 17a: The amount you must enter on this line is reported to you by your subsidiary PE or PEs on Schedule CT K-1, Part V.

Column C

Subtract the amount reported in Column B from the amount reported in Column A. The resulting amounts reflect the PE’s Connecticut income, gain, loss and deductions from its own activities.

Column D

Line 1: Ordinary business income (loss)

Enter the Connecticut portion of PE’s nonseparately stated income or loss.

A PE that maintains books and records that satisfactorily disclose the portion of its nonseparately stated income or loss reported on Line 1, Column C that is derived from or connected with Connecticut sources must enter such amount on Line 1, Column D.

A PE that does not maintain books and records that satisfactorily disclose the portion of its nonseparately stated income or loss reported on Line 1, Column C derived from or connected with Connecticut sources must use the apportionment fraction computed on Part II, Line 8, to determine the portion of any item derived from or connected with Connecticut sources.

Example 1: Assume that a PE, whose nonseparately stated income is entirely derived from its business, maintains books and records that satisfactorily disclose the portion of the income derived from or connected with Connecticut. Assume the PE has nonseparately stated income of \$500,000 derived from or connected with Connecticut sources. PE must enter \$500,000 on Line 1, Column D.

Example 2: Assume that a PE does not maintain books and records that satisfactorily disclose the portion of its nonseparately stated income derived from or connected with Connecticut. Assume that the PE’s nonseparately stated income is \$1,000,000 and its apportionment fraction as reported on Part II, Line 8, is 40%. The PE must enter \$400,000 ($\$1,000,000 \times .40 = \$400,000$) on Line 1, Column D as the amount the PE’s nonseparately stated income derived from or connected with Connecticut sources.

Line 2: Net rental real estate income (loss)

Enter the Connecticut portion of PE’s income (loss) reported on Line 2, Column C that is attributable to rental activities. The Connecticut portion of amounts attributable to real property located in Connecticut is 100%. The Connecticut portion of amounts attributable to real property located outside Connecticut is 0%.

Line 3: Other net rental income (loss)

Enter the Connecticut portion of the PE's other net rental income (loss) reported on Line 3, Column C. Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Line 4: Guaranteed payments (partnerships and LLCs treated as partnerships only)

Enter the Connecticut portion of the PE's guaranteed payments reported on Line 4, Column C. Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

If the PE has used the apportionment fraction to calculate the portion of its nonseparately stated income derived from or connected with Connecticut sources on Line 1, the PE must also use the apportionment fraction to calculate its guaranteed payments derived from or connected with Connecticut sources on Line 4.

Line 5: Interest income

Enter the Connecticut portion of the PE's interest income reported on Line 5, Column C. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. Unless the PE maintains books and records that satisfactorily disclose the portion of the interest income derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Line 6a: Ordinary dividends

Enter the Connecticut portion of the PE's dividend income reported on Line 6a, Column C. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. For example, dividends from stock used as collateral to secure a business loan

(for a Connecticut business) would be income from intangible personal property employed in a Connecticut trade or business and therefore would be subject to Connecticut income tax. Unless the PE maintains books and records that satisfactorily disclose the portion of the dividend income derived from or connected with Connecticut sources, calculate the Connecticut portion by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Line 7: Royalties

Enter the Connecticut portion of the PE's royalty income reported on Line 7, Column C. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. Unless the PE maintains books and records that satisfactorily disclose the portion of the royalties income derived from or connected with Connecticut sources, calculate the Connecticut portion by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Line 8: Net short-term capital gain (loss)

Enter the Connecticut portion of the PE's net short-term capital gain (loss) reported on Line 8, Column C. If the amount relates to the sale of rental property located in Connecticut, the capital gain (loss) is 100% sourced to Connecticut. Items of capital gain (loss) attributable to intangible personal property (such as the sale of stock) are not sourced to Connecticut except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut.

Certain short term gains and losses from the sale or disposition of an interest in an entity that owns, directly or indirectly, real property in Connecticut is considered Connecticut sourced income.

Entity means a partnership, limited liability company, or S corporation.

Line 9a: Net long-term capital gain (loss)

Enter the Connecticut portion of the PE's net long-term capital gain (loss) reported on Line 9a, Column C. If the amount relates to the sale of rental property located in Connecticut, the capital gain (loss) is 100% sourced to Connecticut. Items of capital gain (loss) attributable to intangible personal property, such as the sale of stock, are not sourced to Connecticut except to the

extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut.

Certain long term gains and losses from the sale or disposition of an interest in an entity that owns, directly or indirectly, real property in Connecticut is considered Connecticut sourced income.

Entity means a partnership, limited liability company, or S corporation.

Line 10: Net section 1231 gain (loss)

Enter the Connecticut portion of the PE's gain (loss) under IRC § 1231 reported on Line 10, Column C.

The Connecticut portion of amounts attributable to real property located in Connecticut is 100%. The Connecticut portion of amounts attributable to real property located outside Connecticut is 0%.

If the gain (loss) is not attributable to a real property and the PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, then the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Line 11: Other income (loss)

Enter the Connecticut portion of the PE's other items of income or loss not included on Lines 1 through 10 above. Attach a statement that separately identifies the type and amount of income or loss.

Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Line 12: Section 179 deduction

Enter the Connecticut portion of the PE's deduction allowed under IRC § 179 reported on Line 12, Column C.

Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Line 13: Other deductions

Enter the Connecticut portion of the PE's other deductions not deducted in arriving at ordinary income (loss) from trade or business activities and separately

stated on the federal Schedule K-1. Deductions that are deemed to be itemized deductions for federal income tax purposes should not be included as part of other deductions in determining Connecticut source income.

Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Attach a statement that separately identifies the type and amount of each deduction.

Line 15: Subtraction Modifications

Enter the Connecticut portion of the PE's Connecticut subtraction modifications. This amount is reported on Part I, *Schedule C*, Line 12a, Column D.

Line 17a: Connecticut PE Tax Payments

Enter the Connecticut portion of the PE's Connecticut PE Tax payments deducted in calculating income/ (loss) for federal purposes. Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

If the PE has used the apportionment fraction to calculate the portion of its nonseparately stated income derived from or connected with Connecticut sources on Line 1, the PE must also use the apportionment fraction to calculate its Connecticut PE Tax Payments connected with Connecticut sources on Line 17a.

Line 17b: Addition Modifications

Enter the Connecticut portion of the PE's Connecticut addition modifications. This amount is reported on Part I, *Schedule C*, Line 6a, Column D.

Line 19:

Enter the Connecticut portion of the PE's guaranteed payments reported on Line 19, Column C. Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

If the PE has used the apportionment fraction to calculate the portion of its nonseparately stated income

derived from or connected with Connecticut sources on Line 1, the PE must also use the apportionment fraction to the Connecticut portion of the PE's guaranteed payments reported on Line 19, Column C.

Line 20:

The amount on Line 20, Column D reflects the PE's Connecticut Source Income/(Loss). This amount should be reported on Part I, Schedule A, Line 1 if this PE is a Standard Base filer. If this PE is an Alternative Base filer, this amount should be reported on Schedule CT-AB, Section 1, Line 1. If this PE is filing as part of a combined group, see *Combined Election* on Page 15.

Part I, Schedule C – PE's Connecticut Modifications

PEs with Connecticut modifications must complete this schedule.

Column A

Enter the total amount of modifications, including any modifications attributable to this PE and to any subsidiary PEs.

Column B

Enter the modifications that are reported in Column A that are attributable to subsidiary PEs.

If this PE has no subsidiary PEs, enter zero ("0") on all lines in Column B. If you are a parent PE, refer to Connecticut Schedule CT K-1, Part I, issued to you by subsidiary PE(s). If reporting amounts from more than one subsidiary PE, enter the sum of the each modification from each PE and attach a schedule reporting the modifications from each subsidiary PE.

Column C

Subtract Column B from Column A. The resulting amounts are the modifications attributable to this PE's own activities.

Column D

Report the Connecticut source portion of each modification. If the modification is not attributable to a real property and the PE does not maintain books and records that satisfactorily disclose the portion of modification derived from or connected with

Connecticut sources, then the Connecticut portion of the modification is calculated by multiplying the amount reported in Column C by the apportionment fraction on Part II, Line 8.

Additions

Enter each amount as a positive number.

Line 1: Interest on state and local government obligations other than Connecticut

Enter the amount of the PE's interest income derived from state and municipal government obligations, other than obligations of the State of Connecticut or its municipalities, which interest income is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Line 2: Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations

Enter the amount of the PE's exempt-interest dividends received from a mutual fund derived from state and municipal government obligations other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Example: A fund invests in obligations of many states, including Connecticut. Assuming that 20% of the distribution is from Connecticut obligations, the remaining 80% is added back on this line.

Line 3: Certain federal deductions relating to income exempt from Connecticut tax

Enter the amount deducted for federal purposes for:

- Interest expense on loans used to buy bonds and securities whose interest is exempt from Connecticut tax;
- Expenses related to income exempt from Connecticut tax; **and**
- Amortizable bond premium on any bond, the interest from which is exempt from Connecticut tax.

Line 4: Bonus depreciation addition

Enter 100% of the amount of Section 168(k) bonus depreciation allowed for property placed in service during this taxable year for federal purposes.

Line 5: Section 179 deduction

Enter 80% of the amount of Section 179 deduction allowed for federal purposes and reported on Part I, *Schedule B*, Line 12.

Line 6: Other

Report the amount of the PE's additions to income not listed on Lines 1 through 5. For example, include the amount of:

- Any loss recognized on the sale or exchange of bonds or other obligations of the State of Connecticut or its municipalities;
- The PE's share of any positive Connecticut fiduciary adjustment received from a trust or estate of which the PE is a beneficiary;
- Any interest or dividend income on federal obligations or securities exempt from federal tax and which federal law does not exempt from state taxes;
- To the extent deductible in determining federal adjusted gross income, expenses paid for the production or collection of Connecticut tax-exempt income or paid for the management, conservation, or maintenance of property held for the production of the income;
- Add back, to the extent not properly includible in gross income for federal purposes, any compensation required to be recognized under 26 U.S.C. § 457A that is attributable to services performed within Connecticut; **and**
- Add back the following distributions from an MRA established pursuant to Conn. Gen. Stat. § 32-9zz:
 - 100% of any distribution from such MRA not used to purchase machinery or equipment for use in Connecticut or manufacturing facilities, as defined in Conn. Gen. Stat. § 12-81(72), or for workforce training, development or expansion in Connecticut; and
 - 100% of any return of money remaining in the MRA at the end of the five-year period after such account's creation or organization, including any interest earned.

Subtractions

Enter each amount as a positive number.

Line 7: Interest on U.S. government obligations

Enter the amount of the PE's interest income derived from U.S. government obligations, to the extent included in federal income, that federal law prohibits states from taxing, for example, all U.S. government bond interest such as Savings Bonds Series EE and Series HH or U.S. Treasury bills and notes.

Do not enter the amount of interest earned on Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations and this interest is taxed by Connecticut. See **Policy Statement 2005(2)**, *Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities*.

Line 8: Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations

Enter the amount of the PE's exempt dividends received from a qualifying mutual fund and derived from U.S. government obligations. A mutual fund is a qualifying fund if, at the close of each quarter of its taxable year, at least 50% of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to the PE by the mutual fund.

Do not enter the amount of income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations and this income is taxable for Connecticut income tax purposes.

Example: A qualifying mutual fund pays a dividend of \$100. Of the \$100 distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount reported on Line 7 is \$55.

Line 9: Certain expenses related to income exempt from federal tax but subject to Connecticut tax

Enter the amount of the PE's interest expense on money borrowed to purchase or carry bonds or securities, whose interest income is subject to Connecticut tax but exempt from federal tax, provided this interest was a business expense for the federal taxable year and was not deducted in determining the PE's income.

Line 10: Bonus depreciation subtraction

Enter 25% of the Section 168(k) deduction that was added back by the PE in the preceding taxable year.

Line 11: Other

Report the amount of the PE's subtractions not listed on Lines 7 through 10. For example, include the amount of:

- Any gain recognized on the sale or exchange of bonds or other obligations issued by the State of Connecticut or its municipalities;
- Interest income from federally taxable Connecticut bonds include any Build America Bond tax credit amount if the Build America Bond, as described in section 1531 of the American Recovery and Reinvestment Act of 2009, was issued by the State of Connecticut or a Connecticut political subdivision, and only to the extent the credit amount is treated as interest includible in gross income for federal purposes;
- The PE's share of any negative Connecticut fiduciary adjustment received from a trust or estate of which the PE is a beneficiary;
- Business expenses incurred in connection with the income or property held to produce income subject to Connecticut tax but exempt from federal tax provided these expenses were not deducted in determining PE income;
- Amortization of bond premium on any bond that provides interest income taxable in Connecticut but exempt from federal tax provided this amortization was business expense for the taxable year and was not deductible in determining PE income;
- Subtract contributions made to an MRA established pursuant to Conn. Gen. Stat. § 32-9zz;

- Subtract 20% of the Cancellation of Debt Income that was reported on the 2009 or 2010 **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, to the extent this income was reported on the federal tax return because the election was made to defer reporting the Cancellation of Debt Income for federal purposes; **and**
- Bioscience Venture Capital Subtraction as calculated on **Schedule CT-BIO**, *Bioscience Worksheet*.

Part I, Schedule D – Subsidiary PE Information
Only parent PEs must complete this schedule.

Refer to the federal Schedule K-1, Shareholder's Share of Income, Deductions, Credits, etc., issued to you by the subsidiary PE for the amount to enter in Column A of this schedule.

Refer to the **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*, issued to you by the subsidiary PE for the amounts to enter in Column B and Column C of this schedule.

If there are more than five PEs entered in Part I, *Schedule D*, use Form CT-1065/CT-1120SI Supplemental Attachment and enter the subtotal(s) on Line 6, Columns A, B, and C.

Name of Subsidiary PE and FEIN

Enter the name and the Federal Employer Identification Number (FEIN) of the subsidiary PE.

Column A: Amount Reported on Federal K-1

Refer to the federal Schedule K-1 issued to you by the subsidiary PE and enter the sum of the amounts reported on the schedule and included in Part I, *Schedule C*, Column B, Line 1 through Line 13, for this PE.

Column B: Amount From Connecticut Sources

Refer to Part II of the Schedule CT K-1 issued to you by the subsidiary PE and enter the sum of the income/ (loss) from Connecticut source from each subsidiary PE.

Column C: PE Tax Credit

Refer to Part III of the Schedule CT K-1 issued to you by the subsidiary PE and enter the Member's Connecticut PE Tax Credit from Schedule CT K-1, Part III, Line 1.

Part II – Allocation and Apportionment of Income

Effective for taxable years beginning on or after **January 1, 2017**, a business, trade, profession, or occupation carried on in Connecticut and outside of Connecticut must apportion its income using a single factor gross income percentage. Businesses must source receipts from the sales of services and intangible property on a market basis. Receipts from the rental, lease, or license of tangible personal property are sourced according to the location of the property. Receipts from the sale of tangible personal property continue to be sourced based upon the location of the purchaser. See **Special Notice 2017(1)**, *Legislative Changes Regarding Single-Sales Factor Apportionment and Market-Based Sourcing*.

Complete only if both of the following apply:

- The PE carries on business both within and outside Connecticut; **and**
- The PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources.

The apportionment fraction calculated on Line 8 is used to complete Part I, *Schedule B*, Column D and Part I, *Schedule C*, Column D.

If the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources then those amounts must be used to complete Part I, *Schedule B*, Column D and Part I, *Schedule C*, Column D.

Do not include in Part II any factors that are associated with the rental of real property or gain or loss from the sale, exchange, or other disposition of real property under Conn. Agencies Regs. § 12-711(b)-8.

Any such income, gain, loss, and deduction derived from or connected with Connecticut sources must be used to complete Part I, *Schedule B*, Column D and Part I, *Schedule C*, Column D. If receipts from the sale of tangible personal property are excluded from the sales factor, the net gain (or loss) from such sale should be allocated to the state where the property is located and is not subject to apportionment.

The apportionment fraction is calculated using only those factors directly related to the PE filing the return. Factors from subsidiary PEs should not be included.

Line 1: Gross Receipts From the Sale or Disposition of Tangible Personal Property Held for Sale in the Ordinary Course of Trade or Business

Enter in Column A the gross receipts from sales of tangible personal property delivered or shipped to a purchaser within Connecticut regardless of F.O.B. point or other conditions of sale.

Enter in Column B the total gross receipts from sales of tangible personal property in and outside of Connecticut.

Line 2: Gross Receipts From Services

Enter in Column A gross receipts from services where the market for the services is within Connecticut. The market for the services is within Connecticut if and to the extent the service is used within Connecticut.

Enter in Column B gross receipts from services in and outside of Connecticut.

Line 3: Gross Receipts From the Rental, Lease or License of Tangible Personal Property

Enter in column A the gross receipts from the rental, lease or license of tangible personal property located within Connecticut.

Enter in Column B the total gross receipts from the rental, lease or license of tangible personal property in and outside of Connecticut.

Line 4: Gross Receipts From the Rental, Lease or License of Intangible Property

Enter in Column A the gross receipts from the rental, lease or license of intangible property if and to the extent the property is used within Connecticut. Intangible property utilized in marketing a good or service is used in Connecticut if that good or service is purchased by a consumer within Connecticut.

Enter in Column B the total gross receipts from the rental, lease or license of intangible property in and outside of Connecticut.

Line 5: Gross Receipts From the Sale or Disposition of Intangible Property Held for Sale in the Ordinary Course of Trade or Business

Enter in Column A gross receipts from the sale or other disposition of intangible property located, managed or controlled within Connecticut held for sale to customers in the ordinary course of business. Do not include receipts from property not held for sale in the ordinary course of business.

Enter in Column B the total gross receipts from the sale or other disposition of intangible property in and outside of Connecticut.

Line 6: Other Receipts

Enter in Column A the total gross receipts earned in Connecticut that are not otherwise reported in Line 1 through Line 5.

Do not, however, include:

- Receipts from the sale or disposition of tangible personal property or intangible property if the property is not held for sale in the ordinary course of business; **or**
- Receipts from the sale, rental, lease or license of real property.

Enter in Column B the total gross receipts earned in and outside of Connecticut that are not otherwise reported in Line 1 through Line 5.

Line 7: Total

Add Lines 1 through 6 in Column A and Column B.

Line 8: Apportionment fraction

Divide Line 7, Column A, by Line 7, Column B, and carry to six places.

Part III – Member Information

All PEs must complete this schedule.

Complete Part III for all members. If there are more than four members, use Form CT-1065/CT-1120SI Supplemental Attachment.

Assign each member a number and a member type code and list in sequential order. **Each member must be assigned the same “Member #” throughout the return and attachment(s).** Assign numbers to each member in the following order:

	Member Type Code
1. Nonresident or part-year resident individual	NI
2. Nonresident or part-year resident trust	NT
3. Nonresident estate	NE
4. Pass-through entity	PE
5. Resident individual	RI
6. Resident trust	RT
7. Resident estate	RE
8. Corporate member	CM

Use corporate member code for each member which is a: C corporation for federal income tax purposes, LLC which has elected to be taxed as a C corporation for federal income tax purposes, real estate investment trust, real estate mortgage investment conduit, regulated investment company, individual retirement account described in 26 U.S.C. § 408(a), trust described in

26 U.S.C. § 401(a), or organization exempt from federal income tax (including organizations described in 26 U.S.C. § 501(c) or (d)).

Enter each member’s name and address, Member Type Code, FEIN or SSN (whichever is applicable), and percentages of distributive share of Connecticut source income/(loss), and capital ownership. Enter as a decimal and carry to six places.

The PE must use the same member number assigned to a member in Part III when providing information for that member in other Parts of Form CT-1065/CT-1120SI. The member type will determine which Part(s) of Form CT-1065/CT-1120SI must be completed for that member.

Distributive share percentage reported in this Part represents the percentage of Part I, *Schedule B*, Line 20, Column D attributable to each respective member. This percentage is used to determine the PE Tax credit available to each member (and in the calculation of the Alternative Base for electing PEs). If Part I, *Schedule B*, Line 20, Column D is zero or negative (and you have not elected to file under the Alternative Base), you may enter zero (“0”) for all members. Otherwise, the sum of the distributive share percentages of all members must equal 100% (1.000000).

For S corporations, each member’s distributive share percentage should be the same as the capital ownership percentage. For partnerships (including LLCs taxed as partnerships), each member’s distributive share percentage should be the same as the profit or loss percentage unless the partnership agreement provides for a different allocation of certain items.

Example 1 - All Partners Allocated Income		
	Share of Part I, <i>Schedule B</i> , Line 20, Column D	Distributive Share Percentage of Income/(Loss)
Member A	\$ 100	0.100000
Member B	\$ 200	0.200000
Member C	\$ 700	0.700000
Total	\$ 1,000	1.000000

Example 2 - Some Partners Allocated Income, Others Allocated Loss		
	Share of Part I, <i>Schedule B</i> , Line 20, Column D	Distributive Share Percentage of Income/(Loss)
Member E	\$ 100	0.100000
Member F	\$ (200)	-0.200000
Member G	\$ 1,100	1.100000
Total	\$ 1,000	1.000000

Example 3 - Some Partners Allocated Income, Others Allocated Loss		
	Share of Part I, Schedule B, Line 20, Column D	Distributive Share Percentage of Income/(Loss) *
Member H	\$ 350	-0.700000
Member I	\$ 250	-0.500000
Member J	\$ (1,100)	2.200000
Total	\$ (500)	1.000000

* If using Standard Base, you may enter zero for each member.

Part IV – PE’s Total Connecticut Source Income/(Loss)

All PEs must complete this schedule.

Column A

Enter amounts reported on Part I, *Schedule B*, Line 1 through Line 13, Column D, as modified by the amounts on Part I, *Schedule C*, Column D.

Column B

Enter the amounts reported to you by a subsidiary PE(s) on Schedule CT K-1, Part II, Column B. If reporting amounts from more than one subsidiary PE, enter the sum of the amounts from each PE.

Column C

Add each line from Column A and Column B. This column reflects the PE’s total Connecticut source income/(loss), including income/(loss) from the activities of subsidiary PEs.

Part V – Member’s Share of Connecticut Modifications

Complete Part V, Line 1 through Line 12, for all members except corporate members (CMs). Assign each member the same number used throughout the return. If there are more than four members, use Form CT-1065/CT-1120SI Supplemental Attachment.

Enter each member’s share of Lines 1 through 12 from Part I, *Schedule C*, Column A.

Line 13: Additional Information Required to be Reported to Nonresident Noncorporate Members and PE Members:

For each member with the code NI, NE, NT or PE, report the share of Connecticut PE Tax payments that were deducted in calculating the PE’s income/(loss) for federal purposes. This amount should reflect each member’s share of the amount reported on Part I, *Schedule B*, Line 17a, Column A. No member's share should be less than zero.

Parent PE members will need this information to complete their PE Tax returns.

This amount is provided for informational purposes only to members with the code NI, NE and NT. These members do not need to report this amount on their own Connecticut tax returns.

Part VI – Member’s Total Connecticut Source Income/(Loss)

Complete Part VI for all members except resident individuals (RIs) and corporate members (CMs). Assign each member the same number used throughout the return. If there are more than four members, use Form CT-1065/CT-1120SI Supplemental Attachment.

The amounts entered on Lines 1 through 13 should reflect the amount of the member’s share of the Connecticut source items reported on Part IV, Column C. The amounts reported on Part IV, Column C already account for the Connecticut modifications, to the extent the modifications are derived from or connected with Connecticut sources.

Part VII – Connecticut Income Tax Credit Summary

Complete Part VII for all members. Include the amounts reported on Schedule CT K-1, Part IV, Line 3 and Line 4, issued by a subsidiary PE. Assign each member the same number used throughout the return. If there are more than four members, use Form CT-1065/CT-1120SI Supplemental Attachment.

Line 1: Reserved for Future Use

Line 2: Reserved for Future Use

Line 3: Angel investor tax credit

Enter the gross amount of each member’s share of the angel investor tax credit for the current year.

Line 4: Insurance reinvestment fund tax credit

Enter the gross amount of each member’s share of the insurance reinvestment fund tax credit for the current year.

Line 5: Total credits

Enter the total amount of each member’s share of the tax credits. These credit cannot be claimed against the PE’s tax liability. Instead, the credits may be claimed by the members, to the extent permissible, on the members’ tax returns.

Part VIII – Direct PE Tax Credit Calculation

Do not complete Part VIII if the PE elects to calculate its tax as part of a combined group.

Line 1: Enter the amount of tax from Part I, *Schedule A*, Line 2.

Line 2: Multiply Line 1 by 93.01% (.9301). If line 1 is zero, enter zero (“0”).

Part IX – Allocation of PE Tax Credit to Members

Do not complete Part IX if the PE elects to calculate its tax as part of a combined group.

Complete Part IX for all members. Assign each member the same number used throughout the return. If there are more than nine members, use Form CT-1065/CT-1120SI Supplemental Attachment.

Column A

Report each member’s assigned number in Column A.

Column B

Standard base filers: Allocate the Total Direct PE Tax Credit Available to Members on Part VIII, Line 2 to members in accordance with each member’s distributive share percentage reported in Part III. If one or more members are allocated a negative distributive share, prorate the credit among the members with positive distributive shares.

Alternative base filers: Transfer the PE Tax Credit amounts reported on Schedule CT-AB, Section 3, Column I for each member.

The amount reported in Part IX, Line 11, Column B must equal Part VIII, Line 2.

Column C

Standard base filers: Allocate the Total PE Tax Credit from subsidiary PE(s) reported on Part I, *Schedule D*, Line 7, Column C in accordance with each member’s distributive share percentage reported in Part III. If one or more members are allocated a negative distributive share, prorate the credit among the members with positive distributive shares.

Alternative base filers: Allocate the Total PE Tax Credit from subsidiary PE(s) reported on Part I, *Schedule D*, Line 7, Column C to each partner using the same ratio used to prorate Connecticut Modified Source Income on Schedule CT-AB, Section 3, Column D.

The amount reported in Part IX, Line 11, Column C must equal Part I, *Schedule D*, Line 7, Column C.

Column D

Add Column B and Column C for each member.

Signature

Amended Form CT-1065/CT-1120SI or returns filed by taxpayers that were granted a waiver from electronically filing, must be signed by a general partner or corporate officer. Provide a telephone number.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1065/CT-1120SI. Paid preparers must also enter their Personal Taxpayer Identification Number (PTIN), their firm’s Federal Employer Identification Number (FEIN), and their firm’s address and telephone number in the spaces provided.

Paid Preparer Authorization

If the PE wishes to authorize DRS to contact the paid preparer who signed the 2018 tax return to discuss it, check the **Yes** box in the signature area of the return. This authorization applies only to the individual whose signature appears in the paid preparer's signature section of the return. It does not apply to the firm, if any, shown in that section.

If the **Yes** box is checked, the PE authorizes DRS to call the paid preparer to answer questions that may arise during the processing of the 2018 Form CT-1065/CT-1120SI. The PE also authorizes the paid preparer to:

- Give DRS any information missing from the return;
- Call DRS for information about processing the PE’s return or the status of the PE’s refund or payment; **and**
- Respond to certain DRS notices the PE may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will not be sent to the preparer.

The PE is not authorizing the paid preparer to receive any refund check, bind the PE to anything (including additional tax liability), or otherwise represent the PE before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing the 2018 Connecticut Pass-Through Entity Tax Return. This is on or before the fifteenth day of the third month following the close of the taxable period.

Keep a copy of this return for the PE’s record.

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Department of Revenue Services
 State of Connecticut
 450 Columbus Blvd Ste 1
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Email	Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the DRS electronic <i>TSC</i> .	Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us	Email	
Phone	For telephone assistance, call DRS at 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).	For forms and publications, call 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).	Phone	
Walk-In	Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative. All calls are answered at our main office in Hartford, not at the field offices.		Walk-In	
	Bridgeport 10 Middle St	Hartford 450 Columbus Blvd	Norwich 401 West Thames St Building 700	Waterbury 55 West Main St Suite 100
Federal Tax Information		Statewide Services		
For questions about federal taxes , visit www.irs.gov or call the Internal Revenue Service (IRS) at 800-829-1040. To order federal tax forms , call 800-829-3676.		Visit the <i>ConneCT</i> website at portal.ct.gov for information on statewide services and programs.		