



## Form CT-1040 EXT Instructions

Form CT-1040 EXT only extends the **time to file** your Connecticut income tax return. Form CT-1040 EXT **does not** extend the **time to pay** your income tax. You must pay the amount of tax that you expect to owe on or before the original due date of the return. See *Interest and Penalty*.

You may qualify for a six-month extension of time to pay your tax. To request this extension, you must file **Form CT-1127, Application for Extension of Time for Payment of Income Tax**, with your timely filed Connecticut income tax return or extension.

**Purpose:** Use Form CT-1040 EXT to request a **six-month extension to file** your Connecticut income tax return for individuals. This form also extends the time to file your individual use tax. It is not necessary to include a reason for the Connecticut extension request if you have already filed an extension request on federal Form 4868 with the Internal Revenue Service. If you did not file federal Form 4868, you can apply for a six-month extension to file your Connecticut income tax return provided you have good cause for your request.

**Exception:** If you expect to owe **no additional** Connecticut income tax for the 2016 taxable year, after taking into account any Connecticut income tax withheld from your wages or any estimated Connecticut income tax payments you have made, or both, **and** you have requested an extension of time to file your 2016 federal income tax return, you are not required to file Form CT-1040 EXT. The Department of Revenue Services (DRS) will automatically grant you a six-month extension of time to file your 2016 Connecticut income tax return. If you did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return, you must file Form CT-1040 EXT whether or not you owe additional Connecticut income tax.

### Electronically File Form CT-1040 EXT

All taxpayers can file Form CT-1040 EXT over the Internet using the **Taxpayer Service Center (TSC)**. DRS encourages Connecticut income tax filers to electronically file through the **TSC**. The **TSC** is an interactive tool that offers a free, fast, easy, and secure way to conduct business. The **TSC** allows taxpayers to securely file, pay, and manage their state tax responsibilities electronically at [www.ct.gov/DRS](http://www.ct.gov/DRS).



### How to Get an Extension to File

To obtain a Connecticut extension of time to file if the exception above does not apply, you **must**:

- Complete Form CT-1040 EXT in its entirety;
- File it on or before the due date of your return; **and**
- Pay the amount shown on Line 7.

Any payment made with this form is considered an income tax payment regardless of the amounts you enter on Line 1 and Line 2. Your signature is not required on this form. DRS will notify you **only** if your request is denied.

### U.S. Citizens or Residents Living Outside the U.S. and Puerto Rico

You must file this form if you are:

- A U.S. citizen or resident living outside the U.S. and Puerto Rico and your tax home (within the meaning of Internal Revenue Code (IRC) §162(a)(2)) is outside the U.S. and Puerto Rico; **or**
- In the armed forces of the U.S. serving outside the U.S. and Puerto Rico on the date your federal income tax return is due and are unable to file a timely Connecticut income tax return.

Explain on the front of this form that you are a U.S. citizen or resident living outside the U.S. and Puerto Rico, or are in the armed forces of the U.S. serving outside the U.S. and Puerto Rico, and that you qualify for an automatic, two-month federal income tax extension.

If your application is approved, the due date will be extended for six months (October 15, 2017, for calendar year taxpayers). If you

are still unable to file your return by the extended due date and you have applied for and were granted an extension of time to file for federal purposes using federal Form 2350, you must file your Connecticut return using the federal extension due date. You must attach a copy of the federal Form 2350 approval notice to the front of your Connecticut return.

### When to File Form CT-1040 EXT

File Form CT-1040 EXT on or before April 18, 2017. If your taxable year is other than the calendar year, file Form CT-1040 EXT on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, your extension request will be considered timely if filed on the next business day. Form CT-1040 EXT for taxable year 2016 is due April 15, 2017, which falls on a Saturday, and Monday April 17 is a legal holiday in the District of Columbia (Emancipation Day). Therefore, if you file Form CT-1040 EXT on April 18, 2017, it will be considered timely filed.

### Payment Options

**Pay Electronically:** This option is only available if you file Form CT-1040 EXT electronically and make a payment electronically on the DRS website through the **TSC**. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before April 18, 2017, to avoid penalty and interest.

**Pay by Credit Card or Debit Card:** You may elect to pay your expected 2016 Connecticut income tax liability using your credit card (American Express®, Discover®, MasterCard®, 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 you 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](http://www.officialpayments.com) and select *State Payments*; **or**
- Call Official Payments Corporation toll-free at **1-800-487-4567**.

Do not send in Form CT-1040 EXT if you make your payment by credit card. All credit card payments for extension requests will be accepted by the credit card service provider. However, if your payment is late, DRS will notify you in writing that your request is denied.

**Pay by Mail:** Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write "**2016 Form CT-1040 EXT**" and your Social Security Number(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash**. DRS may submit your check to your bank electronically.

### Interest and Penalty

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at 1% 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% 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, DRS may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

### Line Instructions

**Line 1:** Enter the amount that you expect to enter on:  
Form CT-1040, Line 14, **or** Form CT-1040NR/PY, Line 16.

**Line 2:** Enter the amount that you expect to enter on:  
Form CT-1040, Line 15, **or** Form CT-1040NR/PY, Line 17.

**Line 4:** Enter the amount that you expect to enter on:  
Form CT-1040, Line 18, **or** Form CT-1040NR/PY, Line 20.

**Line 5:** Enter the amount that you expect to enter on:  
Form CT-1040, Line 19, **or** Form CT-1040NR/PY, Line 21.