



Form CT-1065/CT-1120SI EXT 2018
Application for Extension of Time to File
Connecticut Pass-Through Entity Tax Return

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

Name of pass-through entity (PE)		Federal Employer ID Number (FEIN)
This return MUST be filed electronically!		▶
Number and street	PO Box	Connecticut Tax Registration Number
DO NOT MAIL paper tax return to DRS.		▶
City, town, or post office	State	ZIP code

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

Payment must be included if any tax is due or interest and penalties may apply. An extension granted by the Internal Revenue Service does not automatically extend the Connecticut filing date. See instructions.

Type of PE

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

I request a **six-month extension** of time to **September 15, 2019**, to file **Form CT-1065/CT-1120SI**, *Connecticut Pass-Through Entity Tax Return*, and the same extension of time to furnish **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*, to members for calendar year 2018, or until - - (MMDDYYYY) for taxable year ending ▶ - - (MMDDYYYY)

A federal extension has been requested on federal Form 7004, Application for an Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, for calendar year 2018 or taxable year beginning - - (MMDDYYYY) and ending - - (MMDDYYYY). If a federal extension has not been filed, explain why you are requesting the Connecticut extension:

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

1. Reserved for future use 1.
2. Reserved for future use 2.
3. **Connecticut pass-through entity tax liability for 2018:** You may estimate this amount. An amount must be entered on Line 3. If no tax is due, enter zero "0." **Amount due with this form:** ▶ 3. .00

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

Sign Here Keep a copy of this return for your records.	Signature of general partner or corporate officer	Title	Date (MMDDYYYY)	Telephone number
	Paid preparer's signature		Date (MMDDYYYY)	Preparer's SSN or PTIN
	Print paid preparer's name		Firm's FEIN	Telephone number
	Firm's name		Check if self-employed <input type="checkbox"/>	
	Firm's address			

You are required to file this form and remit payments electronically. See instructions on reverse side for filing form and payment options.

Form CT-1065/CT-1120SI EXT Instructions

Complete this form in blue or black ink only.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

Partnerships and S Corporations

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

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

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

How to Get an Extension of Time to File

To get a Connecticut filing extension, the PE **must** complete and file Form CT-1065/CT-1120SI EXT on or before the due date of the return and pay the amount shown on Line 3.

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

If you are filing a calendar-year Form CT-1065/CT-1120SI, file Form CT-1065/CT-1120SI EXT on or before March 15, 2019. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if filed by the next business day. If you are filing Form CT-1065/CT-1120SI for a taxable year other than the calendar year, file Form CT-1065/CT-1120SI EXT on or before the fifteenth day of the third month following the close of the taxable year.

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

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

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

How to File

File Electronically: This return must be filed electronically through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)** at portal.ct.gov/TSC. When you are making a payment with your extension request, you must pay electronically at the time of filing.



Electronic Payment Options

If you file Form CT-1065/CT-1120SI EXT using the **TSC** at portal.ct.gov/TSC you **must** make a direct tax payment at that time. Log into the **TSC** and select *Form CT-1065/CT-1120SI* from the *Main Menu*. Then, select *Form CT-1065/CT-1120SI EXT*.

When making a payment with Form CT-1065/CT-1120SI EXT, you must authorize DRS to electronically withdraw the payment from your bank account (checking or savings) on a date you select up to the due date.

Tax not paid on or before the due date (generally, March 15) will be subject to 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.

To pay by credit card or comparable debit card visit www.officialpayments.com and select *State Payments*.

Your payment will be effective on the date you make the charge and is accepted as a filed extension request if the transaction occurs on or before the due date. If payment is made through the credit card service provider, **do not** file Form CT-1065/CT-1120SI EXT through the **TSC**. All credit or debit card payments for extension requests will be accepted by the credit card service provider. However, if your payment is late, DRS will notify you in writing that your extension request is denied.

Interest and Penalty

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

Late Payment Penalty

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

Late Filing Penalty

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

Electronic Filing and Payment Penalties

The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

The following penalties will apply if you remit a late electronic funds transfer (EFT) payment:

- 2% of the required tax due for EFT payments not more than five days late;
- 5% of the required EFT payments more than five days but not more than 15 days late; **and**
- 10% of the required EFT payments more than 15 days late.

If you fail to file your return and remit payment electronically, DRS will impose a non-compliance penalty of 10% of the amount you were required to pay electronically.