

**Form CT-1065/CT-1120SI RR
Pass-Through Entity Tax 2018
Income Tax Estimated Payment
Recharacterization Request**

2018

Complete this form in blue or black ink only. Type or print.

General Instructions

Partners/Members/Shareholders who wish to recharacterize all or a portion of their 2018 income tax estimated payments (including any 2017 overpayments credited to 2018) must complete this form and return it to their pass-through entities (PEs). The PEs must gather all Recharacterization Request forms from their partners/members/shareholders and send all of these forms to DRS along with **Form CT-1065/CT-1120SI RRS, Pass-Through Entity Tax 2018 Income Tax Estimated Payment Recharacterization Request Summary Sheet**. The PE must submit all recharacterization requests by December 31, 2018.

Pass-through entity's taxable year beginning	<input type="text" value="-"/> <input type="text" value="-"/> <input type="text" value="2018"/>	and ending	<input type="text" value="-"/> <input type="text" value="-"/>
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Name of pass-through entity (PE)		Federal Employer ID Number (FEIN) of PE	
<input type="text"/>		<input type="text"/>	
Number and street	PO Box	Connecticut Tax Registration Number (if applicable) of PE	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
City, town, or post office	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

Name of individual or trust/estate (Member)			
<input type="text"/>			
Number and street	PO Box		
<input type="text"/>	<input type="text"/>		
City, town, or post office	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Social Security Number (SSN)	Spouse's SSN (if married filing jointly)	FEIN (trust/estate)	
<input type="text" value="-"/> <input type="text" value="-"/>	<input type="text" value="-"/> <input type="text" value="-"/>	<input type="text"/>	

Amount of Member's 2018 estimated income tax payments to recharacterize to PE:	<input type="text"/>	.00
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Member agrees to recharacterize the above payments to Member's PE. Member understands that this recharacterization is irrevocable. Member acknowledges that the amount recharacterized cannot be claimed on Member's Connecticut tax return and that the amount of Member's PE Tax Credit may be less than the amount of estimated income tax payments that were recharacterized. Member further understands that recharacterizing Member's estimated payments may subject Member to underpayment interest (CT-2210 interest) on Member's Connecticut tax return.

Member's estimated payments will be recharacterized in reverse chronological order of when Member made such payments and any 2017 overpayment will be recharacterized only after all of Member's estimated payments are recharacterized.

PE agrees to accept the recharacterization of the above payments from Member. The recharacterized payments will be applied to PE's taxable year listed above. If Member did not make 2018 estimated payments prior to the date of this request that are equal to or greater than the requested recharacterization amount, the recharacterization request from Member will be denied in its entirety and PE will not be allowed to claim the requested recharacterized estimated payments on its return. PE and Member acknowledge that notice of a denial will be sent to the addresses listed above for PE and Member and that such denial is not subject to protest or appeal.

Signature of Member/trustee	<input type="text"/>	Date (MMDDYYYY)	<input type="text" value="-"/> <input type="text" value="-"/>
Signature of Member's spouse (if married filing jointly)	<input type="text"/>	Date (MMDDYYYY)	<input type="text" value="-"/> <input type="text" value="-"/>
Signature on behalf of PE	<input type="text"/>	Date (MMDDYYYY)	<input type="text" value="-"/> <input type="text" value="-"/>

MEMBERS: SEND THIS FORM TO YOUR PE. DO NOT SEND DIRECTLY TO DRS.