



**Form CT-990T EXT**  
**Application for Extension of Time to File**  
**Unrelated Business Income Tax Return**

**2021**  
 (Rev. 12/21)



File and pay Form CT-990T EXT electronically using myconneCT at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).

Enter Income Year Beginning ▶  and Ending ▶  M M - D D - Y Y Y Y

Organization name  Connecticut Tax Registration Number

Number and street  PO Box  Federal Employer ID Number (FEIN)

City, town, or post office  State  ZIP code

**Request for six-month extension of time to file Form CT-990T only**

Enter above the beginning and ending dates of the organization's income year, Connecticut Tax Registration Number, and FEIN.

Check type of organization:  Corporation  401(a) or 408(a) trust  Other trust  Other

An application for an extension to file **Form CT-990T**, with payment of tax tentatively believed to be due, must be submitted whether or not an application for federal extension has been approved.

I request a **six month extension** of time to file my **Form CT-990T**, *Connecticut Unrelated Business Income Tax Return*, for calendar year 2021, or until  (MMDDYYYY) for fiscal year ending  (MMDDYYYY).

A federal extension will be requested on federal Form 8868, Application for Extension of Time to File an Exempt Organization Return, for calendar year 2021 or fiscal year beginning  (MMDDYYYY) and ending  (MMDDYYYY). If a federal extension has not been filed, explain here the reason for the Connecticut extension request:

**Notification will be sent only if extension request is denied**

**Computation of Tentative Return**

1. Tentative amount of tax due for this income year, including surtax if applicable. See instructions. ...	1.	<input type="text"/>	.00
2. <i>Reserved for future use</i> .....	2.		
3. Total amount of tax due for this income year: Enter amount from Line 1. ....	3.	<input type="text"/>	.00
4a. Tax credits .....	4a.	<input type="text"/>	.00
4b. Payments of estimated tax .....	4b.	<input type="text"/>	.00
4c. Overpayment from prior year .....	4c.	<input type="text"/>	.00
4. Total tax credits and payments: Add Lines 4a, 4b, and 4c. ....	4.	<input type="text"/>	.00
5. Balance due with this return: Subtract Line 4 from Line 3. ....	5. ▶	<input type="text"/>	.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.

<b>Sign Here</b>	Officer or fiduciary's name (print)	Officer or fiduciary's signature	Date (MMDDYYYY)
	<input type="text"/>	<input type="text"/>	<input type="text" value="- -"/>
Keep a copy of this return for your records.	Title	Telephone number	
	<input type="text"/>	<input type="text" value="- -"/>	
	Paid preparer's name (print)	Paid preparer's signature	Date (MMDDYYYY)
	<input type="text"/>	<input type="text"/>	<input type="text" value="- -"/>
	Firm's name and address	Firm's FEIN	Telephone number
	<input type="text"/>	<input type="text" value="- -"/>	<input type="text" value="- -"/>

# Form CT-990T EXT Instructions

## Purpose

Use **Form CT-990T EXT**, *Application for Extension of Time to File Unrelated Business Income Tax Return*, to request a six-month extension to file **Form CT-990T**, *Connecticut Unrelated Business Income Tax Return*. It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 8868, *Application for Extension of Time to File an Exempt Organization Return*, was filed with the Internal Revenue Service (IRS).


If a federal extension will not be filed, the organization may apply for a six-month extension to file Form CT-990T provided there is reasonable cause for the request.

## When to File

An organization or other business entity must file **Form CT-990T EXT** by the due date of Form CT-990T. The due date for Form CT-990T is the same as the due date of federal Form 990-T.

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.

## Filing and Paying Electronically

File and pay Form CT-990T EXT electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities. 

## Filing and Paying by Mail

If you file by mail, complete this return in blue or black ink only. Do not use staples.

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 the Department of Revenue Services (DRS).

Mail this return to: Department of Revenue Services  
State of Connecticut  
PO Box 5014  
Hartford CT 06102-5014

If you pay by mail, make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**2021 Form CT-990T EXT**" and the organization's Connecticut Tax Registration Number on the front of the check. Paper clip the check to the front of the return. Do not send cash. DRS may submit your check to your bank electronically.

## How to Get an Extension to File

To obtain a Connecticut extension of time to file, the organization must:

- Complete Form CT-990T EXT in its entirety;
- File it by the due date of the return; **and**
- Pay the balance due shown on Line 5.

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

Form CT-990T EXT extends only the time to file Form CT-990T. Form CT-990T EXT does not extend the time to pay the amount of tax due.

## Surtax

A 10% surtax is imposed on any organization subject to the tax on unrelated business taxable income whose gross income as reported on federal Form 990-T, Part 1, Line 13, Column A, is \$100 million or more. The 10% surtax must be included in the amount reported on Line 1.

## Interest and Penalty

**Interest:** In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return. Interest is computed on the underpayment of the 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 due or \$50, whichever is greater. However, a taxpayer that has been granted a filing extension may avoid a late payment penalty provided the outstanding balance due is 10% or less and is paid with the filing of Form CT-990T on or before the due date.

**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 that is required by law to be filed.

## Required Information

Enter the beginning and ending dates of the organization's income year, even if the organization is a calendar year filer. Also, enter the organization's name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN).

## Signature

This form must be signed by a principal officer or fiduciary of the organization.

## Paid Preparer Signature

A paid preparer must sign and date Form CT-990T. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

## Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on behalf of the principal officer or fiduciary. If a principal officer is unable to sign a request for an extension, by reason of illness, absence, or other good cause, any person standing in a close personal or business relationship to the principal officer (including an attorney, accountant, or enrolled agent) may sign the request on the principal officer's behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the principal officer and the relationship existing between the principal officer and the signer.