

Form CT-1127
Application for Extension of Time
for Payment of Income Tax

Place this form on top of your completed Connecticut income tax return. Complete 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 the Department of Revenue Services (DRS).
This form is not an extension of time to file. See *How to Get an Extension of Time to File* (on back) for additional information.
 You must file this form on or before the due date of your return or your extension request will be denied.

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|--|---|-----------|---|
| Taxpayer Please type or print. | Your first name and middle initial | Last name | Your Social Security Number (SSN) : : : - - - |
| | If a joint return, spouse's first name and middle initial | Last name | Spouse's Social Security Number : : : - - - |
| | Name of estate, trust, partnership, or entity | | Federal Employer Identification Number (FEIN) : : : - - - |
| | Mailing address (number and street), apartment number, PO Box | | Daytime telephone number - - |
| | City, town, or post office | State | ZIP code |

Individuals, Trusts and Estates:

I request a **six-month extension** of time to **October 15, 2023**, to pay my Connecticut income tax of \$ _____ for the year beginning January 1, 2022, and ending December 31, 2022.

Pass-Through Entities:

I request a **six-month extension** of time to **September 15, 2023**, to pay my Connecticut Pass-Through Entity tax of \$ _____ for the year beginning January 1, 2022, and ending December 31, 2022.

If you are **not** a calendar year taxpayer, complete the following statement:

I request a six-month extension of time to _____, _____, to pay my Connecticut tax of \$ _____ for the year beginning _____ and ending ► _____.

This extension is necessary and payment of the tax at this time will cause me undue hardship because: (If more space is needed, attach a separate sheet.) _____

I am unable to borrow money to pay the tax because: _____

As evidence of the need for the extension, I am attaching: (1) a statement of assets including all bank accounts, receivables, notes, stocks, bonds, cash value life insurance, automobiles, and real estate and liabilities as of the last day of the preceding month showing book and market values of assets and whether any securities are listed or unlisted; and (2) an itemized list of receipts (income) and disbursements (expenses) for the three months before the date the tax is due.

You will be notified only if your extension request is denied.

Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, 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 DRS is a fine of not more than \$5,000, or 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.

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|-------------------------------|------------------------------------|------|-----------------------------|
| Sign Here | Your signature | | Date |
| | Spouse's signature | | Date |
| Keep a copy for your records. | Paid preparer's signature | Date | Telephone - - |
| | Firm's name, address, and ZIP code | | Preparer's PTIN FEIN |

Form CT-1127 Instructions

Purpose: The Commissioner of Revenue Services may grant an extension of time for payment of your Connecticut income or pass-through entity tax liability and your individual use tax if you can show it will cause you undue hardship to pay the tax on the date it is due. Form CT-1127 must be filed with the Commissioner on or before the fifteenth day of the fourth month following the close of your taxable year. This is April 15 if your taxable year is the calendar year. For Pass-Through Entity Tax returns (Form CT-1065/CT-1120SI), Form CT-1127 must be filed by the fifteenth day of the third month following the close of your taxable year. This is March 15 if your taxable year is the calendar year. We will notify you only if your request is denied.

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.

Undue hardship means more than mere inconvenience. You must show that you will have substantial financial loss if you pay your tax on the date it is due. (For example, a loss could be caused by having to sell property at a sacrifice price.) You must show you do not have enough cash above necessary working capital to pay the tax. In determining cash available, include anything you can convert into cash and show current market prices. Also show you are unable to borrow money to pay the tax except under terms that will cause you severe loss and hardship.

Who May File Form CT-1127: Filers of the following forms may file Form CT-1127:

- **Form CT-1040**, *Connecticut Resident Income Tax Return*;
- **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*;
- **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*; and
- **Form CT-1065/CT-1120SI**, *Connecticut Pass-Through Entity Tax Return*.

Limitation: As a general rule, an extension of time to pay any part of the tax shown on an income tax or pass-through entity tax return is limited to six months from the date that payment is due.

Security: Security satisfactory to the Commissioner may be required as a condition for granting an extension. This is to assure that the risk of loss to the State of Connecticut will be no greater at the end of the extension period than it was at the beginning. The determination of the type of security, if any is required, will depend on the circumstances in each case. You will be contacted by DRS if any security is required.

Interest and Penalty: If the extension of time for payment is approved, no penalty will be assessed if the tax due is paid on or before the end of the extension period. If the extension of time for payment is not granted or the tax due is not paid on or before the end of the extension period, a penalty of 10% of the amount of tax underpaid will be applied. In either case, a billing statement will be issued to you.

If after the extension period you are subject to a penalty that you believe was unjustly assessed, you may request a penalty waiver. 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 through **myconneCT** at portal.ct.gov/DRS-myconneCT, by mail, or by fax.

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 2019(3)**, *Requests for Waiver of Civil Penalties*.

Where the time for payment of Connecticut income tax is extended, interest will accrue at 1% per month or fraction of a month on any balance due from the original due date of the Connecticut income tax return, determined without regard to any extension of time to file, to the date of actual payment.

How to Get an Extension of Time to Pay: To request a Connecticut extension of time to pay, you must complete Form CT-1127 in its entirety.

If you are also requesting an extension of time to file your Connecticut tax return, attach Form CT-1127 on top of that request.

If you are not requesting an extension of time to file your Connecticut tax return, attach Form CT-1127 on top of your Connecticut tax return.

How to Get an Extension of Time to File

- File **Form CT-1040 EXT** if you need additional time to file Form CT-1040 or Form CT-1040NR/PY.
- File **Form CT-1041 EXT** if you need additional time to file Form CT-1041.
- File **Form CT-1065/CT-1120SI EXT** if you need additional time to file Form CT-1065/CT-1120SI.

You may file these forms online at portal.ct.gov/DRS.

Signature: You **must** sign this form. If you are filing a joint return, both you and your spouse must sign.

Others Who Can Sign for You: Anyone with a signed Power of Attorney may sign on your behalf. Attach **LGL-001**, *Power of Attorney*.

If a taxpayer is unable by reason of illness, absence, or other good cause to sign a request for an extension, any person standing in a close personal or business relationship (including attorneys, accountants, and enrolled agents) to the taxpayer may sign the request on his or her behalf and is considered as a duly authorized agent for this purpose provided the request states the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

Paid Preparer's Signature: Anyone you pay to prepare your return **must** sign and date it. Paid preparers **must also** enter their Personal Tax Identification Number (PTIN) and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

For the Latest News: Visit the DRS website at portal.ct.gov/DRS.