



Form CT-990T EXT

Application for Extension of Time to File
Unrelated Business Income Tax Return

2022
(Rev. 12/22)



File and pay Form CT-990T EXT electronically using myconneCT at 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)

DO NOT MAIL paper return to DRS.

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 2022, or until (MM-DD-YYYY) for fiscal year ending (MM-DD-YYYY).

A federal extension will be requested on federal Form 8868, Application for Extension of Time to File an Exempt Organization Return, for calendar year 2022 or fiscal year beginning (MM-DD-YYYY) and ending (MM-DD-YYYY). 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. Reserved for future use	2.	<input type="text"/>	
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.

Sign Here	Officer or fiduciary's name (print)	Officer or fiduciary's signature	Date (MM-DD-YYYY)
	<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 (MM-DD-YYYY)
	<input type="text"/>	<input type="text"/>	<input type="text" value="- -"/>
	Firm's name and address	Firm's FEIN	Telephone number
	<input type="text" value="DO NOT MAIL paper return to DRS."/>	<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.

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, Schedule A, Part 1, Line 13, Column A, is \$100 million or more. The 10% surtax must be included in the amount reported on Line 1.

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.

Electronic Filing and Payment Requirements

Form CT-990T **must** be filed and paid electronically, and all organizations **must** file and pay their estimated taxes (**Forms CT-990T ESA, ESB, ESC and ESD**) and extension requests (Form CT-990T EXT) electronically.

See **Informational Publication 2022(6)**, *Filing and Paying Connecticut Taxes Electronically*.


To request a waiver from the electronic filing requirement visit **portal.ct.gov/DRS** and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

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.

When initiating a payment through your financial institution's online banking system you **must** verify that your financial institution is sending an EFT, not a check.

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. 

If you file Form CT-990T EXT using **myconneCT** at **portal.ct.gov/DRS-myconneCT** you must make an electronic payment at that time. After logging into **myconneCT**, find your tax account on the Summary screen, select the *File an Extension* link, choose your payment method, and file Form CT-990T EXT.

- **Pay by Direct Payment:** Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date.
- **Pay by Credit Card or Debit Card:** You may elect to pay your tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the credit card service provider. You will be informed of the amount of the fee and may elect to cancel the transaction. Your payment will be effective on the date that you make the charge.

At the end of the transaction, you will receive a confirmation number for your records. Tax not paid on or before the due date will be subject to penalty and interest.

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 have received a waiver from the electronic payment requirement, make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**2022 Form CT-990T EXT**" and the organization's Connecticut Tax Registration Number on the front of the 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

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.

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