



Form CT-1041 EXT

Application for Extension of Time to File Connecticut Income Tax Return for Trusts and Estates

2024



File and pay **Form CT-1041 EXT** electronically using **myconnect** at portal.ct.gov/DRS-myconnect.

Name of trust or estate			Federal Employer ID Number (FEIN)		
Name and title of fiduciary			Decedent's Social Security Number: estates only		
Address of fiduciary (number and street), apartment number, PO Box			-		
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.

I request a **five and a half-month extension** of time to **September 30, 2025**, to file my Connecticut income tax return for trusts and estates for calendar year 2024, or until ____ - ____ - ____ (MM-DD-YYYY) for fiscal year ending ____ - ____ - ____ (MM-DD-YYYY).

I have requested a federal extension on federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, for calendar year 2024 or fiscal year beginning ____ - ____ - ____ (MM-DD-YYYY) and ending ____ - ____ - ____ (MM-DD-YYYY). If you have not filed for a federal extension explain why you are requesting the Connecticut extension: _____

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

1. Total Connecticut income tax liability for 2024: You may estimate this amount. An amount must be entered on Line 1. If you do not expect to owe income tax, enter "0."	1.	_____	.00
2. Connecticut income tax withheld.	2.	_____	.00
3. 2024 estimated Connecticut income tax payments including any 2023 overpayments applied to 2024.	3.	_____	.00
3a. Pass-Through Entity Tax Credit.	3a.	_____	.00
4. Add Lines 2, 3 and 3a.	4.	_____	.00
5. Connecticut income tax: Subtract Line 4 from Line 1. Pay in full with this form. If Line 4 is greater than Line 1, enter "0." Amount due with this form:	5.	_____	.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 fiduciary or officer representing fiduciary	Date (MM-DD-YYYY)	Telephone number
	Paid preparer's signature	Date (MM-DD-YYYY)	Preparer's SSN or PTIN
	Paid preparer's name	Firm's FEIN	Telephone number
	Firm's name and address	Check if self-employed <input type="checkbox"/>	

See instructions on reverse side for filing instructions and payment options.

Visit us at portal.ct.gov/DRS for more information.



Form CT-1041 EXT Instructions

For additional information on the Connecticut Income Tax for Trusts and Estates, visit portal.ct.gov/DRS/Taxes/Trust-and-Estates/Tax-Information.

Purpose

Use **Form CT-1041 EXT** to request a **five and a half-month extension of time to file Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*. Timely filing this form automatically extends the due date for five and a half-months only if a federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, has been filed with the IRS. If federal Form 7004 was not filed, the fiduciary may apply for a five and a half-month extension to file Form CT-1041 only if there is reasonable cause for the request. You are not required to attach a copy of the federal extension request to Form CT-1041 EXT.

When to File Form CT-1041 EXT

File Form CT-1041 EXT on or before April 15, 2025. If the taxable year is other than the calendar year, file Form CT-1041 EXT on or before the fifteenth day of the fourth month following the close of the taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the extension request will be considered timely if filed on the next business day.

Electronic Payment Options

If you file Form CT-1041 EXT using **myconneCT** at portal.ct.gov/DRS-myconneCT you **must** make an electronic payment at that time. After logging in to **myconneCT**, find your tax account on the Summary screen, select the *File an Extension* link, choose your payment method, and file Form CT-1041 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 you make the charge.

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

File a Paper Return

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

Mail Form CT-1041 EXT and payment to:
Department of Revenue Services
State of Connecticut
PO Box 2934
Hartford CT 06104-2934

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**2024 Form CT-1041 EXT**" and the Federal Employer Identification Number (FEIN), if applicable, or SSN (optional), on the front of the check. Do not send cash. DRS may submit your check to your bank electronically.

How to Get an Extension to File and Pay

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

1. Complete Form CT-1041 EXT in its entirety;
2. File it on or before the due date of the return; **and**
3. Pay the amount shown on Line 5.

CT-1041 EXT Back (Rev. 12/24)

DRS will notify you **only** if your request is denied.

Form CT-1041 EXT **only** extends the **time to file** Form CT-1041. Form CT-1041 EXT **does not** extend the **time** to pay the income tax.

Trust or estates may qualify for a six-month extension of time to pay the tax. To request this extension, you must file **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, with the timely-filed Connecticut income tax return or extension request.

Interest and Penalty

Interest: In general, interest applies to any portion of the tax not paid on or before the original due date of the return.

If the tax is not paid when due, the trust or estate will owe interest 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: The Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed even if no tax is due.

Required Information

The following information must be provided when completing Form CT-1041 EXT:

1. Name of the trust or estate;
2. FEIN of the trust or estate;
3. Name and title of the fiduciary;
4. Address of the fiduciary; **and**
5. Decedent's Social Security Number (SSN) for estates only.

Federal Employer Identification Number (FEIN)

DRS does not process income tax returns for trusts and estates without an FEIN. You cannot write "applied for" in the FEIN field. You must have applied for and have been issued an FEIN before you file a return. However, if you have not received the FEIN by April 15 for calendar year filers or for noncalendar year filers by the fifteenth day of the fourth month following the close of the taxable year, file the return without the FEIN and pay the tax due. DRS will contact you upon receipt of the return and will hold the return until you receive the FEIN and forward the information to DRS. For information on how to obtain an FEIN, contact the IRS.

Signature

The fiduciary or an officer representing the fiduciary must sign this form.

Paid Preparer Information

A paid preparer must sign and date Form CT-1041 EXT. Paid preparers must also enter their 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 your behalf.

If a fiduciary is unable to request an extension because of illness, absence, or other good cause, any person standing in a close personal or business relationship to the fiduciary (including an attorney, accountant, or enrolled agent) may sign the request on the fiduciary's behalf. This person is considered a duly authorized agent for this purpose provided the request states the reason(s) for a signature other than that of the fiduciary and states the relationship existing between the fiduciary and the signer.