



**STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**

450 Columbus Blvd Ste 1
Hartford CT 06103-1837

2024

COMPOSITE INCOME TAX – GENERAL INSTRUCTIONS

- [TSSB- 2025-4, DRS Provides Filing Season Update Options Available to File Form CT-1065/CT-1120SI and Form CT-PET](#)
- [TSSB-2025-5, Taxpayer Alert 2024 Form CT-1065/CT-1120SI and 2024 Form CT-PET Filing and Payment Initiative](#)
- **What's New for 2024**
- **Definitions**
- **Who Must File a Composite Income Tax Return**
- **Substantial Economic Presence**
- **How to File**
- **When to File (Tax Due Date and Extensions)**
- **Electronic Payment Options**
- **Interest and Penalties**
- **Disregarded Entities**
- **A PE Must Provide Schedule CT K-1s to All Members**
- **How Members Report Income**

What's New for 2024

New Form

Form CT-1065/CT-1120SI has been changed from the Connecticut Pass-Through Entity Tax Return to the Connecticut Composite Income Tax Return. This return is mandatory for every pass-through entity (PE) that does business in Connecticut or has income derived from or connected with sources within Connecticut regardless of the amount of its income (loss). The PE must first complete either federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S corporation. Information on the federal return is needed to complete Form CT-1065/CT-1120SI.

Estimated Tax Payments

Estimated tax payments are not required for Form CT-1065/CT-1120SI. If the election to file a pass-through entity tax return has not been made and there are 2024 payments for the pass-through entity tax, enter the total amount of payments on Part 1, *Schedule A*, Line 5b.

Electing to file Form CT-PET, Pass-Through Entity Tax Return

The entity may elect to file **Form CT-PET**, *Connecticut Pass-Through Entity Tax Return*, in addition to **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, by checking the box at the bottom of the first page of Form CT-1065/CT-1120SI and filing Form CT-PET. **The election is irrevocable and cannot be amended.** If the PE does not elect to file Form CT-PET on their Form CT-1065/CT-1120SI, the PE cannot elect in on an amended return.

Income Tax Payment Requirement

Income tax payments are required to be paid on behalf of nonresident noncorporate members (nonresident individuals, nonresident trusts, and nonresident estates) and members that are pass-through entities. These payments may be offset by any direct or indirect PE tax credit.

The income tax payment reported to nonresident, noncorporate members and members that are pass-through entities on Part 3 of the Schedule CT K-1 comes from the PE's Form CT-1065/CT-1120SI, Part 1, *Schedule B*, Column F **minus** Column G; the income tax liability less the PE tax credit offset.

Reporting the PE Tax Credit

If a Form CT-PET is filed and results in a credit to members, or the PE receives an indirect credit from a subsidiary PE, this may be passed down to all members other than corporate members. Any PE credit in excess of a nonresident noncorporate member or a member that is a pass-through entity, may be refunded to the PE. Additional items of consideration for the PE Tax credit include:

- The indirect credit from a subsidiary PE may be prorated to members if there are corporate members that are not entitled to claim the credit;
- The credit to report to nonresident, noncorporate members and members that are pass-through entities on Part 4 of the Schedule CT K-1 comes from the PE's Form CT-1065/CT-1120SI, Part 1, *Schedule B*, Column G; **and**
- The credit to report to resident noncorporate members on Part 4 of the Schedule CT K-1 comes from the PE's Form CT-1065/CT-1120SI, Part 8, Column D.

New Connecticut Tax Credits

There are three new tax credits that may be earned by the PE. Please note that these tax credits may offset the composite liability up to the liability and may not be refunded to the PE.

New Tax Credit for Youth Development Organization Contribution

Legislation authorizes a new tax credit for cash contributions made to a youth development organization to fund programs such as after-school tutoring, mentoring programs and workforce preparedness training. The credit is only available for income or taxable years commencing on or after January 1, 2024, and prior to January 1, 2026. This legislation is effective January 1, 2024.

New Tax Credit for contributions made by taxpayers into ABLE accounts

Legislation authorizes a new tax credit for contributions made by taxpayers into the ABLE accounts of employees who are employed by such taxpayers. The legislation specifies the taxes against which the credit can be applied and is effective January 1, 2024, and applicable to income years or taxable years commencing on or after January 1, 2024.

New Tax Credit for Accredited Theater Productions

Legislation establishes a new tax credit for production companies of eligible pre- and post-Broadway productions and live theatrical tours performed at qualified facilities in Connecticut. The legislation specifies the taxes against which the credit can be applied and caps the total amount of these tax credits allowed to \$2.5 million per fiscal year. This legislation is effective January 1, 2024, and applicable to income and taxable years commencing on or after January 1, 2024.

Definitions

Pass-through entity (PE) means a partnership or an S corporation.

Partnership means and includes a general partnership, limited partnership, limited liability partnership, publicly traded partnership, limited liability company (LLC) treated as a partnership for federal income tax purposes, or other entity treated as a partnership for federal income tax purposes.

Parent pass-through entity (parent PE) is a PE which is a member of another PE. A PE may be both a parent PE (with respect to one or more PEs) and a subsidiary PE (with respect to one or more PEs).

Subsidiary pass-through entity (subsidiary PE) is a PE which has at least one member which is itself a PE. A PE may be both a subsidiary PE (with respect to one or more PEs) and a parent PE (with respect to one or more PEs).

S corporation means a corporation which is an S corporation for federal income tax purposes.

Member means and includes a partner of a partnership, a member of an LLC treated as a partnership for federal income tax purposes, or a shareholder of an S corporation.

Member's share means a partner's distributive share of partnership income, gain, loss, or deduction; a member's distributive share of LLC income, gain, loss, or deduction; or a shareholder's pro-rata share of S corporation income, gain, loss, or deduction.

Noncorporate member means each member that is a resident individual, resident trust, resident estate, nonresident individual, nonresident trust, nonresident estate, part-year resident individual, or part-year resident trust.

Nonresident noncorporate member means each noncorporate member who is a nonresident individual, nonresident trust, nonresident estate, part-year resident individual, or part-year resident trust.

Corporate member means each member which is a C corporation for federal income tax purposes, LLC which has elected to be taxed as a C corporation for federal income tax purposes, real estate investment trust, real estate mortgage investment conduit, regulated investment company, individual retirement account described in 26 U.S.C. § 408(a), trust described in 26 U.S.C. § 401(a), or organization exempt from federal income tax (including organizations described in 26 U.S.C. § 501(c) or (d)).

Who Must File a Composite Income Tax Return

Every PE that does business in Connecticut or has income derived from or connected with sources within Connecticut must file Form CT-1065/CT-1120SI, regardless of the amount of its income (loss). The PE must first complete either federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S corporation. Information on the federal return is needed to complete Form CT-1065/CT-1120SI.

PEs that receive a **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*, from another PE must also file Form CT-1065/CT-1120SI.

Substantial Economic Presence

A PE having a substantial economic presence in Connecticut will be deemed to be doing business in Connecticut. A PE has substantial economic presence in Connecticut if it purposefully directs business toward the state. The purpose can be determined by the frequency, quantity, and systematic nature of its economic contact with Connecticut. See **Informational Publication 2010(29.1)**, *Q & A on Economic Nexus*.

How to File

File Electronically

Form CT-1065/CT-1120SI, *Connecticut Composite Income Tax Return*, and **Form CT-1065/CT-1120SI EXT**, *Application for Extension of Time to File Connecticut Composite Income Tax Return*, must be filed and paid electronically. These returns can be filed and paid through **myconneCT** or the MeF Program.

[Click here to File, Pay, or Register Now on myconneCT!](#)

Modernized e-File Program (MeF)

DRS accepts PE Tax returns, extensions and estimated payments through the MeF Program. Check with your software provider for availability.

When to File (Tax Due Date and Extensions)

Form CT-1065/CT-1120SI is due on or before the fifteenth day of the third month following the close of the taxable year (March 15 for calendar year filers).

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.

If Form CT-1065/CT-1120SI is filed late or all the tax due is not paid with the return, see **Interest and Penalties** to determine if interest and penalty must be reported with this return.

To request additional time to file, use **Form CT-1065/CT-1120SI EXT**, *Application for Extension of Time to File Connecticut Composite Income Tax Return*. For detailed information, see the Form CT-1065/CT-1120SI EXT instructions.

To request additional time to pay, use **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*. For detailed information, see the Form CT-1127 instructions.

Electronic Payment Options

Visit **myconneCT** to make an electronic payment. After logging into **myconneCT**, find your tax account on the Summary screen, select the Make a Payment link and choose your payment method.

- **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. As a reminder, even if you pay electronically, you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If the PE does not pay the tax when due, it will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of tax is 10% of the tax not paid on or before the original due date of the return. The PE can avoid a penalty for failure to pay the full amount due by the original due date if:

- The PE files Form CT-1127;
- An extension of time to pay is granted; **and**
- The PE pays all the tax due in full by the end of the extension period.

For detailed information, see the Form CT-1127 instructions.

If no tax is due, 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.

Electronic Payment Penalties

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.

Penalty for Failure to File

If the PE does not file its return and the Commissioner of Revenue Services files a return for it, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater.

If the PE is required to file an amended Form CT-1065/CT-1120SI and fails to timely do so, a penalty may be imposed.

Penalty for Willful Failure to File or Pay

If you willfully fail to pay the tax or file a return, you may be fined up to \$1,000 or imprisoned up to one year, or both, in addition to any other penalty.

Penalty for Willful Filing of a Fraudulent or Materially False Return

If you willfully file a tax return you know to be fraudulent or false in any material matter, you may be fined up to \$5,000 or imprisoned for not more than five years, or both.

Disregarded Entities

If the PE reports income or loss from a disregarded entity (DE), prepare a statement to include the DE's name and Federal Employer Identification Number (FEIN).

The PE filing Form CT-1065/CT-1120SI electronically should retain a copy of the completed statement for three years from the date of filing. The statement must be provided to DRS upon request. Taxpayers filing by paper, must attach the statement to their paper return.

A PE Must Provide Schedule CT K-1s to All Members

A PE must furnish **Schedule CT K-1, *Member's Share of Certain Connecticut Items***, to all members on or before the fifteenth day of the third month following the close of the taxable year (March 15 for calendar year filers).

If the PE requested an extension of time to file Form CT-1065/CT-1120SI by timely electronically filing **Form CT-1065/CT-1120SI EXT, *Application for Extension of Time to File Connecticut Composite Income Tax Return***, the deadline for furnishing Schedule CT K-1 to members is automatically extended to the fifteenth day of the ninth month following the close of the taxable year (September 15 if the PE's taxable year for federal purposes is the calendar year).

Do not file Schedule CT K-1s with DRS when Form CT-1065/CT-1120SI is electronically filed with DRS. If Form CT-1065/CT-1120SI is filed by paper with DRS, attach Schedule CT K-1s to the end of Form CT-1065/CT-1120SI. Regardless of how Form CT-1065/CT-1120SI is filed, Schedule CT K-1s must still be issued to all members.

How Members Report Income

If the member is a resident individual, his or her share of PE income or loss is included in his or her federal adjusted gross income and, therefore, is includable in the federal adjusted gross income reported on the member's **Form CT-1040, *Connecticut Resident Income Tax Return***. The PE must provide the member with Schedule CT K-1 reporting Connecticut modifications that the member must include on Form CT-1040, *Schedule 1*, and any applicable PE Tax credits and Connecticut income tax credits.

If the member is a resident trust or estate, its share of PE income or loss is included in its federal taxable income and, therefore, is includable in the federal taxable income reported on the member's **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates**. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications that the member must include on Form CT-1041, *Schedule A*, and any applicable PE Tax credits and Connecticut income tax credits.

If the member is a nonresident individual, his or her share of PE income or loss is included in federal adjusted gross income and, therefore, is includable in the federal adjusted gross income reported on the member's Form CT-1040NR/PY. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications that the member must include on Form CT-1040NR/PY, *Schedule 1*, amounts of PE income or loss derived from or connected with Connecticut sources the member must include on **Schedule CT-SI, Nonresident or Part Year Resident Schedule of Income From Connecticut Sources**, assuming the member is required to file Form CT-1040NR/PY, and any applicable Connecticut income tax paid, PE Tax credits, and Connecticut income tax credits.

A member who is a nonresident individual is expressly relieved of the obligation to file his or her own Connecticut income tax return if the member's only Connecticut-sourced income is from one or more PEs and the total is less than \$1,000.

If a nonresident member's Connecticut-sourced income from one or more PEs is not the member's only Connecticut-sourced income, the filing of a composite income tax return by the PE and the making of an income tax payment by the PE on the member's behalf does not excuse the member from the obligation to file his or her own separate Connecticut income tax return.

If a nonresident member's only Connecticut-sourced income is from one or more PEs, the filing of a composite income tax return by each PE and the making of an income tax payment by each PE on the member's behalf fulfills the Connecticut income tax filing and payment requirements otherwise separately imposed on the member by Chapter 229 of the Connecticut General Statutes.

If the member is a nonresident trust or estate, its share of PE income or loss is included in federal taxable income and, therefore, is includable in the federal taxable income reported on the member's Form CT-1041. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1041, *Schedule A*, and amounts of PE income or loss derived from or connected with Connecticut sources that the member must include on Schedule CT-1041FA, *Fiduciary Allocation*, and any applicable Connecticut income tax paid, PE Tax credits, and Connecticut income tax credits.

For filing requirements of a nonresident trust or estate, see instructions for **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates**.

If the member is a PE, it is referred to as a parent PE and the PE of which it is a member is referred to as a subsidiary PE. The parent PE's share of the subsidiary PE's income or loss is included in the income or loss reported on the parent PE's federal Form 1065 or federal Form 1120S, and is, therefore, included in the income or loss reported on the parent PE's Form CT-1065/CT-1120SI. The subsidiary PE must furnish a Schedule CT K-1 to the parent PE and report:

- Connecticut modifications that the parent PE must include on its Form CT-1065/CT-1120SI, Part 5;
- Amounts of the subsidiary PE's income or loss derived from or connected with Connecticut sources that the parent PE must include on its Form CT-1065/CT-1120SI, Part 6;

- Amounts of income tax credits that the parent PE must include on Form CT-1065/CT-1120SI, Part 7;
- The Connecticut income tax that the parent PE must report on its Form CT-1065/CT-1120SI, Part 1, *Schedule D*, Column C; **and**
- Amounts of PE Tax Credits allocated by the subsidiary PE to the parent PE that the parent PE should report on its Form CT-1065/CT-1120SI, Part 1, *Schedule D*, Column D and should allocate to its members on Part 8, Column C.

The parent PE must, in turn, provide its members with:

- A Schedule CT K-1 reporting their share of the Connecticut modifications as reported on the parent PE's Form CT-1065/CT-1120SI, Part 5;
- Their share of the amounts of the income or loss derived from or connected with Connecticut sources as reported on the parent PE's Form CT-1065/CT-1120SI, Part 6;
- Their share of the income tax credits as reported on the parent PE's Form CT-1065/CT-1120SI, Part 7;
- Their share of the Connecticut income tax liability paid by the parent PE on behalf of its members as reported on the parent PE's Form CT-1065/CT-1120SI, Part 1, *Schedule B*, Column F less Column G; **and**
- Their share of the PE Tax Credit reported on the parent PE's Form CT-1065/CT-1120SI, Part 1, *Schedule B*, Column G for NI, NT, NE and PE members and Part 8, Column D for RI, RT, RE members.

Resources

Composite Income Tax Resources

- [General Statutes of Connecticut](#)
- [Contact DRS](#)

Other Helpful Information

- **Electronic Filing and Payment Waiver**
- **File a Paper Return**
- **Waiver of Penalty**
- **Direct Deposit**
- **Recordkeeping**
- **Requirement to Attach Copies of Federal Forms**
- **Other Taxes for Which the Pass-Through Entity May be Liable**
- **Accounting Period and Method of Accounting**
- **Amended Returns**
- **Power of Attorney**
- [Fraud Reporting Form](#) or DRS Fraud Hotline: 855-842-1441

- **Change of Address**
- [Copies of my returns](#)
- [Status Letter](#)

Electronic Filing and Payment Waiver

If the PE can show that paying electronically creates an undue hardship, the Commissioner of Revenue Services may grant a one-year waiver of the electronic filing and payment requirement. Request a waiver by completing **Form DRS-EWVR, *Electronic Filing and Payment Waiver Request***, no fewer than 30 days before the due date of your first electronic filing and payment. See **Policy Statement 2020(2), *Requests for Waiver of Electronic Filing and Electronic Payment Requirements***.

File a Paper Return

A paper return may be filed **only** if a waiver from the electronic filing requirement has been granted. To apply for a waiver from the electronic filing requirement, complete **Form DRS-EWVR, *Electronic Filing and Payment Waiver Request***.

Mail a paper return **without payment** to:

Department of Revenue Services
State of Connecticut
PO Box 2967
Hartford CT 06104-2967

Mail a paper return **with payment** to:

Department of Revenue Services
State of Connecticut
PO Box 5019
Hartford CT 06102-5019

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write “**2024 Form CT-1065/CT-1120SI**” and the PE’s FEIN on the front of your check. Sign your check and paper clip it to the front of your return. DRS may submit your check to your bank electronically. **Do not send cash.**

The return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. This list is subject to change. See **Policy Statement 2016(4), *Designated Private Delivery Services and Designated Types of Service***, for a current list of qualified PDSs.

Waiver of Penalty

To make a penalty waiver request, complete and submit **Form DRS-PW, *Request for Waiver of Civil Penalty***, to the DRS Operations Bureau/Penalty Waiver through **myconneCT**, by mail, or fax.

For more information about the penalty waiver process, see [Penalty waiver request, offer in compromise or protest](#) (ct.gov)

Direct Deposit

Get the refund faster by choosing **direct deposit**. Complete Lines 8a, 8b, and 8c of Part 1, *Schedule A* to have the refund directly deposited into a checking or savings account.

If any of the bank information supplied for direct deposit does not match or the applicable bank account is closed prior to the deposit of the refund, the refund will automatically be mailed.

Offset Against Debts

If the PE is due a refund, all or part of the overpayment may be used to pay outstanding debts or taxes. Any remaining balance will be refunded to the PE. If the refund is reduced, DRS will mail an explanation for the reduction.

Recordkeeping

Keep a copy of the tax return, worksheets used, and records of all items appearing on the return until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. This information may be needed to prepare future returns or to file amended returns.

Requirement to Attach Copies of Federal Forms

Taxpayers filing Form CT-1065/CT-1120SI electronically should retain copies of **completed** federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S Corporation, for three years from the date of filing. The forms must be provided to DRS upon request.

Taxpayers who complete a paper Form CT-1065/CT-1120SI are required to attach a copy of **completed** federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S Corporation. Do **not** attach copies of federal Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or federal Schedule K-1 (Form 1120S), Shareholders Share of Income, Deductions, Credits, etc.

Other Taxes for Which the Pass-Through Entity May be Liable

The information that follows is a general description of other Connecticut taxes for which a PE may be liable. Failure to pay these or any taxes for which the PE is liable may subject the PE to civil and criminal penalties.

Connecticut Income Tax Withholding

Any PE that maintains an office or transacts business in Connecticut (regardless of the location of the payroll department) and is considered an employer for federal income tax withholding purposes must withhold Connecticut income tax from Connecticut wages as defined in Conn. Agencies Reg. § 12-706(b)-1. See the current edition of the [Connecticut Employer's Tax Guide, Circular CT](#).

Connecticut Sales and Use Taxes

A PE may be responsible for filing sales and use tax returns. Sales tax is due if the company sells taxable goods or services. Use tax is due on the purchase of taxable goods or services from out-of-state retailers or Connecticut retailers who have not collected the sales tax. Use **Form OS-114, Connecticut Sales and Use Tax Return**, to report both sales tax and business use tax.

Controlling Interest Transfer Taxes

Tax is imposed on the sale or transfer for consideration of a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property. This tax is reported on **Form AU-330**, *Connecticut Controlling Interest Transfer Tax Return*.

Real Estate Conveyance Tax

If a PE transfers real estate in Connecticut, it must complete and file **Form OP-236**, *Connecticut Real Estate Conveyance Tax Return*, in the town in which the real estate is situated.

Registration

A PE must register with the Connecticut Department of Revenue Services (DRS) if it is liable for any taxes administered by DRS. If the PE does not have a Connecticut Tax Registration Number, the PE may register through **myconneCT**. If the PE already has a Connecticut Tax Registration Number, additional taxes for which the PE is liable may be added to the registration online through **myconneCT**.

Abusive Tax Shelters

Any individual or business entity that fails to disclose participation in an abusive tax shelter designated by the Internal Revenue Service (IRS) as a listed transaction is subject to audit penalties of 75% of the tax deficiency that results from the tax shelter activity. To fulfill the Connecticut disclosure requirement, any taxpayer (individual or entity) that has participated in a listed transaction must complete **Form CT-8886**, *Connecticut Listed Transaction Disclosure Statement*. Form CT-8886 must be completed for each taxable year for which a taxpayer participates in, or receives a benefit from, a listed transaction.

You must retain the completed Form CT-8886 with your tax records for the tax year the form is required. Form CT-8886, along with federal Form 8886, Reportable Transaction Disclosure Statement, including all supplemental statements and any required federal Schedule M-3, must be retained for a period of six years after the due date of required completion. Form CT-8886 and supporting documents must be provided to DRS upon request.

Accounting Period and Method of Accounting

A PE's accounting period and method of accounting for Connecticut PE Tax purposes must be the same as its accounting period and method of accounting for federal PE tax purposes.

If a PE's accounting period or method of accounting is changed for federal PE Tax purposes, the same change must be made for Connecticut PE Tax purposes.

Amended Returns

An amended Form CT-1065/CT-1120SI must be filed electronically through myconneCT or the MeF Program, unless you have an electronic filing waiver. See How to File.

Check the "Amended Return" box on Form CT-1065/CT-1120SI to amend a previously-filed Form CT-1065/CT-1120SI. If an amended return is filed to have an overpayment of Connecticut Income Tax refunded, the overpayment will be refunded to the PE. However, the amended Form CT-1065/CT-1120SI must be filed before the Connecticut statute of limitations expires. Generally, the statute of limitations for refunding any Connecticut Income Tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return

was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If an amended return is filed to report an underpayment of Connecticut Income Tax, interest will apply and, if the amended return is not timely filed, a penalty may be imposed. See **Interest and Penalties**. An amended Form CT-1065/CT-1120SI must be filed under the following circumstances:

- | | |
|---|--|
| 1. The IRS or federal courts change or correct the PE's federal return and the change or correction results in the Connecticut Income Tax being overpaid or underpaid. | File no later than 90 days after the final determination by the IRS or federal courts. |
| 2. The PE files a timely amended federal return and the amendment results in the Connecticut Income Tax being overpaid or underpaid. | File no later than 90 days after the final determination by the IRS. |
| 3. If neither of the circumstances above apply, but the PE made a mistake or omission on its Form CT-1065/CT-1120SI and the mistake or omission results in the Connecticut Income Tax being overpaid or underpaid. | File no later than three years after the due date of the return or, if a timely request for an extension of time to file the return was filed, three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. |

Power of Attorney

To authorize one or more individuals to represent you or your business before the Department of Revenue Services (DRS), use **LGL-001, Power of Attorney**. This authorization allows your representative(s) to receive and inspect confidential tax information and to act on your behalf in matters before DRS.

Complete and attach LGL-001 through **myconneCT** at portal.ct.gov/DRS-myconneCT.

To attach LGL-001 through **myconneCT**:

- Log into myconneCT.
- Click the *More...* tab.
- Under the *Forms* panel, click the *Submit LGL-001 for Power of Attorney* hyperlink.

LGL-001 must be completed and signed prior to submission on myconneCT.

Change of Address

Taxpayers can change their address through **myconneCT**.

1. Log in to **myconneCT**.
2. Open the **More...** menu.
3. Locate the **Taxpayer Updates** group and click the **Manage Names & Addresses** hyperlink.
4. Continue to follow the prompts on the screen.