



Form CT-RSLP

Application for Refund of Student Loan Payment Tax Credits by a Qualified Small Business

2025

For Income Year Beginning ▶

- - 2 0 2 5
M M - D D - Y Y Y Y

and Ending ▶

- -
M M - D D - Y Y Y Y

Company name

▶

Connecticut Tax Registration Number

▶

Designated Taxable Member name (Form CT-1120CU filers only)

▶

Connecticut Tax Registration Number

▶

Indicate under which tax these credits were earned by checking one of the following boxes:



Corporation Business Tax



Insurance Companies and Health Care Centers Taxes

Part I - Eligibility Criteria

1. Enter the total gross receipts of the company for the current income year from all sources.

The gross receipts of the company should be annualized if this application is for a short period. If the total gross receipts of the company for the current income year exceeds \$5 million, the company is **not eligible** for a refund of tax credits. Do **not** check the applicable box on Form CT-1120, Form CT-1120CU, Form 207, Form 207F, or Form 207 HCC.

1. ▶ .00

Part II - Computation of Refund Amount

1. Enter the amount of 2024 Student Loan Payment tax credit from 2025 **Form CT-SLP**, Part I, Line 2.

1. ▶ .00

2. Enter the amount of 2025 Student Loan Payment tax credit applied against liabilities under Chapter 207 (Insurance Companies and Health Care Centers Taxes) or Chapter 208 (Corporation Business Tax), from 2025 Form CT-207K, Part 1B, Line 7, Column B, or from 2025 Form CT-1120K, Part I-B, Line 5, Column C.

2. ▶ .00

3. Enter the amount of 2025 Student Loan Payment tax credit available for which you are claiming a refund. Subtract Line 2 from Line 1.

3. ▶ .00

Part III - Required Attachments

You must attach a copy of the fully completed **Form CT-SLP**, *Student Loan Payment Tax Credit*, and all of the following attachments or the refund will be disallowed:

- Copy of the Student Loan Payment tax credit voucher issued by the Department of Revenue Services (DRS);
- Proof of payment to the student loan servicer; **and**
- A detailed schedule identifying each employee as a full-time, qualified employee for purposes of the Student Loan Payment tax credit.



Contact Person

Name

Telephone number

Title

Address (*number and street*)

PO Box

City or town

State

Zip code

General Information

Complete this form in blue or black ink only. Do not use staples.

Please note that each form is year specific. The correct year's form **must** be used.

Use **Form CT-RSLP** to request a refund for the Student Loan Payment tax credit.

File Form CT-RSLP separately from **Form CT-1120**, *Corporation Business Tax Return*, **Form CT-1120CU**, *Combined Unitary Corporation Business Tax Return*, **Form 207**, *Connecticut Insurance Premiums Tax Return - Domestic Companies*, **Form 207F**, *Connecticut Insurance Premiums Tax Return - Nonresident and Foreign Companies*, or **Form 207 HCC**, *Connecticut Health Care Center Tax Return*. Attach **Form CT-SLP**, *Student Loan Payment Tax Credit*, and all required supporting schedules and documentation to Form CT-RSLP.

At the same time as filing Form CT-1120, Form CT-1120CU, Form 207, Form 207F, or Form 207 HCC, mail the completed application and supporting information separately to:

Department of Revenue Services
PO Box 150420
Hartford CT 06115-0420

Check the box at the top of Form CT-1120, Form CT-1120CU, Form 207, Form 207F, or Form 207 HCC to indicate that you are claiming a refund for Student Loan Payment tax credits and enter the amount of credit to be issued in the form of a refund requested.

Definitions

Qualified Small Business for the purposes of the tax credit to be issued in the form of a refund means a qualified employer that has gross receipts of not more than five million dollars for the calendar or income year, as applicable, for which a credit under this section is allowed.

Gross Receipts means gross receipts as defined by the Internal Revenue Code are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

Additional Information

See the *Guide to Connecticut Business Tax Credits* available on the Department of Revenue Services (DRS) website at portal.ct.gov/DRS.