



Form CT-RSLP

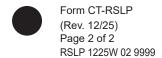
Application for Refund of Student Loan Payment Tax Credits by a Qualified Small Business

Fo	or Income Year Beginning	2025	and Ending ▶	— — — — — — — — — — — — — — — — — — —			
	Company name	M M - D D - Y Y Y			rax Registratio	on Number	
				•			
•	Designated Taxable Member name	(Form CT-1120CU filers only)		Connecticut	Tax Registration	on Number	
Ind	dicate under which tax these cre	dits were earned by checki	ng one of the follo	owing boxes:			
	► Corporation Busi	iness Tax	Insurance Co	mpanies and Hea	lth Care Ce	enters Taxes	
Pa	rt I - Eligibility Criteria						
1.	Enter the total gross receipts of	of the company for the curre	ent income year fro	om all sources.			
	The gross receipts of the com the total gross receipts of the c is not eligible for a refund of t	company for the current inco	ome year exceeds	\$5 million, the co	mpany		
	CT-1120CU, Form 207, Form		1. ▶		.00		
Pa	rt II - Computation of Refund A	Amount					
1.	Enter the amount of 2024 Stude	CT-SLP,					
	Part I, Line 2.		1. ▶		.00		
2.	Enter the amount of 2025 Stude						
	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.						.00
			21.11.6				
3.	Enter the amount of 2025 Student Loan Payment tax credit available for which you claiming a refund. Subtract Line 2 from Line 1.			n you are	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**.

