



**STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**

450 Columbus Blvd Ste 1
Hartford CT 06103-1837

TSSB 2024-1
TAXPAYER SERVICES SPECIAL BULLETIN

Connecticut Department of Revenue Services Extending the Filing and Payment Deadlines of Certain Returns to Align with Recently Announced Guidance Issued by the Internal Revenue Service

Purpose: The Department of Revenue Services (DRS) is extending the filing and payment deadlines of certain Connecticut returns until June 17, 2024. These extensions align Connecticut tax filing and payment dates with the filing and payment extensions recently announced by the Internal Revenue Service (IRS) in response to recent severe storms and flooding that impacted certain portions of Connecticut.

Background: On January 22, 2024, the IRS announced relief for taxpayers in parts of Connecticut. Specifically, the IRS is offering relief to individuals and businesses in any area designated by the Federal Emergency Management Agency (FEMA). Currently, this includes New London County, including the Mohegan Tribal Nation and Mashantucket Pequot Tribal Nation. **Note:** To the extent that other Connecticut localities are added to the disaster area, the DRS will issue additional guidance as to the impact of such designations.

In recognition of the FEMA designation and the impacts to individuals and businesses that resulted from the events that warranted such designation, the DRS has determined it appropriate to exercise its authority under Conn. Gen. Stat. § 12-2(a)(5). Moreover, the DRS also recognizes that the filing of a federal tax return is a prerequisite to the filing of certain Connecticut tax returns. Consequently, given the foregoing, the DRS has determined that equity and good conscience dictate that it extend the filing and payment deadlines of certain Connecticut returns consistent with the IRS guidance. Accordingly, the specific Connecticut returns and associated filing and payment dates listed in the subsequent section are extended until June 17, 2024.

Impacted Connecticut Returns and the Associated Filing Dates and Payment Deadlines: The impacted Connecticut returns and the associated filing dates and payment deadlines are set forth below:

Corporation Business Tax	Original Due Date	Extended Due Date
2023 Form CT-1120 and payment	May 15, 2024	June 17, 2024

Income Tax for Trusts and Estates	Original Due Date	Extended Due Date
2023 Form CT-1041 and payment	April 15, 2024	June 17, 2024

Individual Income Tax	Original Due Date	Extended Due Date
2023 Form CT-1040 and payment	April 15, 2024	June 17, 2024
2023 Form CT-1040NR/PY and payment	April 15, 2024	June 17, 2024
2023 Form CT-1040 EXT and payment	April 15, 2024	June 17, 2024
2023 Form CT-1040ES	January 16, 2024	June 17, 2024
2024 Form CT-1040ES	April 15, 2024	June 17, 2024

Pass-Through Entity Tax	Original Due Date	Extended Due Date
2023 Form CT-1065/CT-1120SI and payment	March 15, 2024	June 17, 2024

Unrelated Business Income Tax	Original Due Date	Extended Due Date
2023 Form CT-990T and payment	May 15, 2024	June 17, 2024

Income Tax Withholding	Original Due Date	Extended Due Date
2023 Form CT-941 and payment	January 31, 2024	June 17, 2024
2024 Form CT-941 and payment	April 30, 2024	June 17, 2024

Additional Guidance for Taxpayers: In the event that a taxpayer is affected by the events that lead to the FEMA designation described above and is unable to timely file or pay an amount associated with a Connecticut return or filing deadline that is not listed herein, the taxpayer may reach out to DRS to seek relief from penalty and interest.

To request relief, affected taxpayers should contact the Department's Contact Service Center at **860-297-5962**. In accordance with the authority provided it under Conn. Gen. Stat. § 12-2(a)(5), the DRS will consider requests for relief based on the individual circumstances of each affected taxpayer.

General Contact Information: To the extent taxpayers have any questions, they are encouraged to contact the Department by phone at **860-297-5962** (from anywhere) Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m. or by email at DRS@ct.gov.

Effective Date: Upon issuance.

Effect on Other Documents: None.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at portal.ct.gov/DRS-myconneCT.

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Miscellaneous
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