



**Form CT-1120 EXT**  
**Application for Extension of Time to File**  
**Connecticut Corporation Tax Return**

**2015**  
 (Rev. 12/15)

See instructions on reverse. Complete this form in blue or black ink only. Type or print.

Enter Income Year Beginning ▶ (MMDDYYYY) and Ending ▶ (MMDDYYYY).

Corporation name  
 Connecticut Tax Registration Number

**This return MUST be filed electronically!**

Number and street PO Box  
 Federal Employer ID Number (FEIN)

**DO NOT MAIL paper tax return to DRS.**

City, town, or post office State ZIP code  
 DRS use only (MMDDYYYY)

**Request for Six-Month Extension to File Form CT-1120, Form CT-1120CR, or Form CT-1120U.** Each corporation **must** submit payment of any tax due or believed to be due with this application for an extension of time to file, whether or not an application for federal extension has been approved. See instructions.

I request a **six-month extension** of time to **October 1, 2016**, to file my Connecticut corporation business tax return for calendar year 2015, or until (MMDDYYYY) for fiscal year ending (MMDDYYYY).

A federal extension has been requested on federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, for calendar year 2015 or fiscal year beginning (MMDDYYYY) and ending (MMDDYYYY). If a federal extension has not been filed, explain why you are requesting the Connecticut extension:

Are you filing **Form CT-1120CR**?  Yes  No Are you filing **Form CT-1120U**?  Yes  No

|  |     |     |
|--|-----|-----|
| 1. Tentative amount of tax due for this income year; minimum tax \$250. See instructions. .... | 1.  | .00 |
| 2. Surtax: See instructions. ....  | 2.  | .00 |
| 3. Total tax: Add Line 1 and Line 2. Include tax credit recapture, if applicable. ....         | 3.  | .00 |
| 4. Multiply Line 3 by 49.99% (0.4999) .....  | 4.  | .00 |
| 5. Multiply the number of companies included by \$250. ....                                    | 5.  | .00 |
| 6. Enter the greater of Line 4 or Line 5. ....   | 6.  | .00 |
| 7. Tax credit limitation: Subtract Line 6 from Line 3. ....                                    | 7.  | .00 |
| 8. Tax credits: <b>Do not exceed amount on Line 7.</b> .....                                   | 8.  | .00 |
| 9. Balance of tax payable: Subtract Line 8 from Line 3. ....                                   | 9.  | .00 |
| 10. Payment(s) of estimated tax .....  | 10. | .00 |
| 11. Overpayment from prior year .....  | 11. | .00 |
| 12. Total payments: Add Line 10 and Line 11. ....  | 12. | .00 |
| 13. <b>Amount due with this return:</b> Subtract Line 12 from Line 9. .... ▶                   | 13. | .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.

Corporate officer's name (print) Corporate officer's signature Date (MMDDYYYY)

**Sign Here** **This return MUST be filed electronically!**

Title Telephone number  
 May DRS contact the preparer shown below about this return?  Yes  No

**Keep a copy of this return for your records.** **DO NOT MAIL paper tax return to DRS.**

Paid preparer's name (print) Paid preparer's signature Date (MMDDYYYY) Preparer's SSN or PTIN

Firm's name and address Firm's FEIN Telephone number

For income years beginning on or after January 1, 2014, Form CT-1120 EXT **must** be filed and paid electronically.



Visit the DRS **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file and pay this return electronically.



## Form CT-1120 EXT Instructions

Complete this form in blue or black ink only.

Use **Form CT-1120 EXT**, *Application for Extension of Time to File Corporation Business Tax Return*, to request a six-month extension to file **Form CT-1120**, *Corporation Business Tax Return*, **Form CT-1120CR**, *Combined Corporation Business Tax Return*, or **Form CT-1120U**, *Unitary Corporation Business Tax Return*. It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004, *Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns*, was filed with the Internal Revenue Service.

If federal Form 7004 was not filed, the corporation may apply for a six-month extension to file the Connecticut corporation business tax return if there is reasonable cause for the request.

### To get a Connecticut filing extension the corporation **MUST**:

- Complete Form CT-1120 EXT in its entirety;
- File it on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers); **and**
- Pay the amount shown on Line 13.

Form CT-1120 EXT extends **only** the **time to file** the Connecticut corporation business tax return. Form CT-1120 EXT **does not extend the time to pay** the amount of tax due.

### When to File

File Form CT-1120 EXT on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company that is not required to file a federal income tax return for the income year, the Connecticut corporation business tax return must be filed on or before the first day of the fourth month following the end of the income year.

If the due date falls on a Saturday, Sunday, or legal holiday, the return is considered timely if filed on the next business day.

### Electronic Filing and Payment Requirements

For income years beginning on or after January 1, 2014, Form CT-1120 and Form CT-1120U **must** be filed and paid electronically, and all corporations **must** file and pay their estimated taxes (Forms CT-1120 ESA, ESB, ESC and ESD) and extension requests (Form CT-1120 EXT) electronically.

See **Information Publication 2014(15)**, *Filing and Paying Connecticut Taxes Electronically*.

To request a waiver from the electronic filing requirement visit **[www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling)** and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

The following penalties will apply if a required electronic funds transfer (EFT) payment is remitted late:

- 2% of the required tax due for EFT payments not more than 5 days late;
- 5% of the required EFT payments more than 5 days late but not more than 15 days late; and
- 10% of the required EFT payments more than 15 days late.

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.

**Pay by Mail:** If you have received a waiver from the electronic payment requirement, make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2015 Form CT-1120 EXT" and the corporation's Connecticut Tax Registration Number on the front of the check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Mail paper return **with payment** to:

Department of Revenue Services  
State of Connecticut  
PO Box 2974  
Hartford CT 06104-2974.

Mail paper return **without payment** to:

Department of Revenue Services  
State of Connecticut  
PO Box 150406  
Hartford CT 06115-0406.

### Payment Options

**Pay Electronically:** Visit the DRS **Taxpayer Service Center (TSC)** at **[www.ct.gov/TSC](http://www.ct.gov/TSC)** to make a direct tax payment.



After logging into the **TSC**, select the **Make Payment Only** option and choose a tax type from the drop down box. 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. As a reminder, even if you pay electronically you must still file your return on or before the due date. Tax not paid on or before the due date will be subject to penalty and interest.

**Pay by Credit Card or Debit Card:** You may elect to pay your tax liability using a credit card (American Express®, Discover®, MasterCard®, or VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

There are three ways to pay by credit card or comparable debit card:

- Log in to your account in the **TSC** and select *Make Payment by Credit Card*;
- Visit: **www.officialpayments.com** and select *State Payments*; **or**
- Call Official Payments Corporation at **1-800-487-4567** to speak with an agent. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

Do not send in Form CT-1120 EXT if payment is made through the credit card service provider. If your payment is late, DRS will notify you in writing that your request for extension of time to file is denied.

### Interest and Penalty

Interest is assessed at 1% per month or fraction of a month on any underpayment of tax computed from the first day of the fourth month following the close of the income year. The penalty for underpayment of tax is 10% of the tax due or \$50, whichever is greater. If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

If a request for a filing extension has been granted, a corporation may avoid a penalty for failure to pay the full amount due by the original due date if it pays:

- At least 90% of the tax shown to be due on the return on or before the original due date of the return; **and**
- The balance due with the filing of Form CT-1120, on or before the extended due date.

### Credit Against Estimated Payments

An overpayment of tax liability for 2015 will be applied against the first installment of estimated tax due in 2016 if the taxpayer timely files a completed Form CT-1120, Form CT-1120CR, or Form CT-1120U and elects to apply an overpayment from 2015 against its 2016 estimated tax.

### Limit on Credits

The amount of tax credit(s) otherwise allowable against the corporation business tax for any income year shall not exceed 50.01% of the amount of tax due under the corporation business tax prior to the application of tax credits.

No tax credit allowed against the corporation business tax shall reduce a company's minimum tax to an amount less than \$250.

### Tax Credit Recapture

If the corporation is subject to recapture of tax credits, include the tax credit recapture amount in the total tax for the current income year.

### Surtax

For income years beginning on or after January 1, 2012, and prior to January 1, 2018, companies whose gross income equals or exceeds \$100 million or who file as part of a combined or unitary return must pay a surtax of 20% of the tax without regard to credits and tax credit recapture. The surtax does not apply to the minimum tax of \$250.

### Special Instructions - Combined or Unitary Tentative Corporation Business Tax Return

Affiliated corporations should file one Form CT-1120 EXT covering all such corporations, if they:

1. Elected to file as part of a **Form CT-1120CR**, *Combined Corporation Business Tax Return*, or **Form CT-1120U**, *Unitary Corporation Business Tax Return* in a prior income year and have not subsequently revoked such election; **or**
2. Elect to file as part of a Form CT-1120CR or Form CT-1120U for the first time in the current income year and file **Form CT-1120CC**, *Combined Return Consent* for each affiliated corporation on or before the due date of the return.

A separate Form CT-1120 EXT must be filed for each corporation with Connecticut nexus that has not made such an election. Such corporations may still elect to file as part of a Form CT-1120CR or Form CT-1120U up until the extended due date.

Affiliated corporations without Connecticut nexus that have not previously made an election to be included in a Form CT-1120U do not need to file a Form CT-1120 EXT. Such corporations may still elect to file as part of a Form CT-1120U up until the extended due date of the related corporations with which it may file.

### Signature

An officer of the corporation must sign this form.

### Paid Preparer Signature

A paid preparer must sign and date Form CT-1120 EXT. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

### Others Who May Sign

Anyone (including attorneys, accountants, and enrolled agents) with a signed Power of Attorney may sign for the corporation in place of a corporate officer.

### Line Instructions

**Line 1** - Enter the tax due for the current income year without regard to surtax or recapture. Include additional \$250 tax for each company included in the return and any amount of preference tax due.

**Line 2** - Enter the surtax amount due. Taxpayers filing Form CT-1120U, Form CT-1120CR, or those with gross income of \$100 million or more, multiply Line 1 by 20% and enter the result.

If Line 1 is \$250, enter "0." Taxpayers with less than \$100 million of gross income (from federal Form 1120, Line 11, amount in box at the top of Form CT-1120), that are not included in a return filed on Form CT-1120CR or Form CT-1120U, enter "0."

**Line 3** - Add Line 1 and Line 2. Include tax credit recapture, if applicable.

**Line 4** - Multiply Line 3 by 49.99% (0.4999).

**Line 13** - Subtract Line 12 from Line 9.