

FORM CT-1120 EXT
Application for Extension of Time to File
Corporation Business Tax Return

CT-1120 EXT
2001

ENTER INCOME YEAR BEGINNING _____, 2001, AND ► ENDING _____, _____

– See Instructions on Reverse –

| | | | | | | | | | | | | | |
|---|-------------------|----------------------------|--------------|----------------------------|--|--|--|--|--|--|---|------|---|
| TAXPAYER (Please type or print) | Corporation Name | CT TAX REGISTRATION NUMBER | | | | | | | | | | | |
| | Number and Street | PO Box | DRS USE ONLY | | | | | | | | 0 | 0 | 0 |
| | City or Town | State | ZIP Code | FEDERAL EMPLOYER ID NUMBER | | | | | | | | – 20 | |

REQUEST FOR A SIX-MONTH EXTENSION TO FILE FORM CT-1120 OR FORM CT-1120CR

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 on reverse.)

I request a **six-month extension** of time, to **October 1, 2002**, to file a Connecticut Corporation Business Tax Return for calendar year 2001 or until _____ for fiscal year ending _____.

A federal extension has been requested on federal Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*, for calendar year 2001, or for fiscal year beginning _____, 2001, and ending _____, _____. Yes No

If **NO**, the reason for the Connecticut extension is

| |
|-------------------------|
| FOR DRS USE ONLY |
| ► Ext. To: |

– NOTIFICATION WILL BE SENT ONLY IF EXTENSION REQUEST IS DENIED –

Are you filing a **combined return**? Yes No (If "Yes," see Special Instructions on reverse.)

TENTATIVE RETURN

| | | | | |
|--|--|-----|--|--|
| Computation | 1. Tentative amount of tax due for this income year | ► 1 | | |
| | 2a. Tax credits | 2a | | |
| | 2b. Payments of estimated tax | 2b | | |
| | 2c. Overpayment from prior year | 2c | | |
| | 2. Total tax credits and payments (Add Lines 2a, 2b, and 2c) | ► 2 | | |
| 3. Balance due with this return (Subtract Line 2 from Line 1) | ► 3 | | | |

Make check payable to: COMMISSIONER OF REVENUE SERVICES. Write the corporation's Connecticut Tax Registration Number and "2001 Form CT-1120 EXT" on the check. Attach check to return with paper clip. **DO NOT STAPLE.**

Mail to: Department of Revenue Services
 State of Connecticut
 PO Box 2974
 Hartford CT 06104-2974

NOTE: If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

DECLARATION: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or 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.

| | | | | | |
|---|--------------------------------|-------|------|-------------------------|-------------------------|
| SIGN HERE Keep a copy of this return for your records | Signature of Corporate Officer | Title | Date | Telephone Number () | |
| | Paid Preparer's Signature | | | Date | Preparer's SSN or PTIN |
| | Firm's Name and Address | | | FEIN | Telephone Number () |

FORM CT-1120 EXT

General Instructions

Purpose: 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** or **Form CT-1120CR**. It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004 was already 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.

DRS will notify the corporation only if the request for extension is denied.

To get a Connecticut filing extension the corporation MUST:

- Complete Form CT-1120 EXT in its entirety, **including all tax credits**;
- File it by the first day of the fourth month following the close of the income year; and
- Pay the amount shown on front, Line 3.

NOTE: Form CT-1120 EXT **only** extends 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.

Interest is assessed at 1% (.01) 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% (.10) of the tax due or \$50, whichever is greater. A taxpayer that has been granted a filing extension may avoid a late payment penalty if the outstanding balance due is 10% or less **and** is paid with the filing of the Connecticut Corporation Business Tax Return. 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.

When to File Form CT-1120 EXT: File Form CT-1120 EXT on or before the first day of the month next succeeding 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 next succeeding the end of the income year. **If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.**

Mail to: Department of Revenue Services
State of Connecticut
PO Box 2974
Hartford CT 06104-2974

Required Information – Enter the beginning and ending dates of the corporation's income year, corporate name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number.

Signature – An officer of the corporation must sign this form.

Paid Preparer Signature – Anyone who is paid to prepare the return must sign and date it. Paid preparers must also enter their Social Security Number or Preparer Tax Identification Number (PTIN), their firm's Federal Employer Identification Number (FEIN), and their firm's address and telephone number 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.

Special Instructions — Combined Tentative Corporation Business Tax Return

If two or more affiliated corporations electing to file a Combined Corporation Business Tax Return apply for an extension, complete the schedule below. Attach a list of additional corporations if needed.

Form CT-1120CC, *Combined Return Consent*, should be attached to this Form CT-1120 EXT for the initial income year an affiliate is included. The election to file a Combined Corporation Business Tax Return will require the filing of a Combined Corporation Business Tax Return for five successive income years.

| | | |
|-----------------|-----------------------------------|--|
| Check here for: | <input type="checkbox"/> Addition | <input type="checkbox"/> Deletion of Affiliates (Attach explanation) |
|-----------------|-----------------------------------|--|

| | | |
|----------------|----------------------------|----------------------------|
| Affiliate Name | CT Tax Registration Number | Federal Employer ID Number |
| | | |
| | | |

Complete this Schedule if You Are Filing a Combined Corporation Business Tax Return

| NO. | COLUMN A Affiliated Corporations Included in this Combined Return: | COLUMN B CT Tax Registration No. | COLUMN C Tentative Amount of Tax | COLUMN D Prepayments/ Credits | COLUMN E Tax Paid with this Return |
|-----|---|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| 1 | COMMON PARENT OR DESIGNATED CT PARENT: | -000 | | | |
| 2 | | -000 | | | |
| 3 | | -000 | | | |
| 4 | | -000 | | | |
| 5 | | -000 | | | |
| 6 | | -000 | | | |
| 7 | | -000 | | | |
| 8 | | -000 | | | |