State of Connecticut
Department of Revenue Services

# Form CT-1040 EXT

## Application for Extension of Time to File Connecticut Income Tax Return for Individuals

**2003 EXT**

***– See Instructions Before Completing This Form –***

| TAXPAYER (Please Type or Print) | | |
|---|---|---|
| Your First Name and Middle Initial | Last Name | Your Social Security Number ___ ___ ___ : ___ ___ : ___ ___ ___ ___ |
| If a *JOINT* Return, Spouse's First Name and Middle Initial | Last Name | Spouse's Social Security Number ___ ___ ___ : ___ ___ : ___ ___ ___ ___ |
| Home Address (number and street), Apartment Number, PO Box | | **IMPORTANT!** You **must** enter your SSN(s) above. |
| City, Town, or Post Office | State / ZIP Code | Daytime Telephone Number ( ) |
| | | **DRS USE ONLY** – – 20 |

CT WebFile www.ct.gov/DRS

***WebFile* Form CT-1040 EXT (see instructions on reverse).**

This is not an extension of time to pay your tax.

You **must** file this form by the due date of your original return or your extension request will be denied (see instructions).
You will be subject to interest and penalty on any amount of tax that is **not paid** by the original due date of your return.
An extension granted by the Internal Revenue Service **does not** automatically extend the Connecticut filing due date.

I request a **six-month extension** of time to **October 15, 2004**, to file my Connecticut income tax return for the year beginning January 1, 2003, and ending December 31, 2003.

If you are **not** a calendar year taxpayer, complete the following statement:
I request a six-month extension of time to _____, to file my Connecticut income tax return for the year beginning _____ and ending ► _____ .

I have requested a federal extension on federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, for taxable year 2003. ❒ YES ❒ NO

If NO, the reason for the Connecticut extension is _____

_____

***– YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED –***

| | | | | |
|---|---|---|---|---|
| 1. Total income tax liability for 2003. You **must** enter an amount on Line 1. If you do not expect to owe income tax, enter "0." ..... 1. | | | | 00 |
| 2. Total individual use tax liability for 2003. You **must** enter an amount on Line 2. If you do not expect to owe use tax, enter "0." ..... 2. | | | | 00 |
| 3. Add Line 1 and Line 2 ..... 3. | | | | 00 |
| 4. Connecticut income tax withheld (**Do not attach W-2s or 1099s.**) ..... 4. | | 00 | | |
| 5. 2003 estimated Connecticut income tax payments including any 2002 overpayments applied to 2003 ..... 5. | | 00 | | |
| 6. Add Line 4 and Line 5 ..... 6. | | | | 00 |
| 7. Connecticut income tax and use tax balance due. Subtract Line 6 from Line 3. If Line 6 is greater than Line 3, enter "0." Amount due with this form. ..... ►7. | | | | 00 |

**Forms with payment mail to**:
Department of Revenue Services
PO Box 2977
Hartford CT 06104-2977

Make your check or money order payable to:
"**Commissioner of Revenue Services**"
To ensure proper posting, write your SSN(s) and "**2003 Form CT-1040 EXT**" on your check or money order.

**Forms without payment mail to**:
Department of Revenue Services
PO Box 2976
Hartford CT 06104-2976

# Form CT-1040 EXT Instructions

## Purpose

Use **Form CT-1040 EXT** to request a **six-month extension to file** your Connecticut income tax return for individuals. This form also extends the time to file your individual use tax. It is not necessary to include a reason for the Connecticut extension request if you have already filed an extension request on federal Form 4868 with the Internal Revenue Service. If you did not file a federal Form 4868, you can apply for a six-month extension to file your Connecticut income tax return provided you have good cause for your request.

## Who Can *WebFile* Form CT-1040 EXT

All taxpayers can now file **Form CT-1040 EXT** over the Internet using *WebFile* and receive the following benefits:

- Free of charge;
- Safe and secure;
- Immediate proof of filing;
- No calculations required;
- Confidential filing 24 hours a day; **and**
- Optional direct payment.

Visit the DRS Web site at **www.ct.gov/DRS**. Do not mail **Form CT-1040 EXT** if you *WebFile*.

## How to Get an Extension to File

To obtain a Connecticut extension of time to file, you **must:**

- Complete **Form CT-1040 EXT** in its entirety;
- File it on or before the due date of your return; **and**
- Pay the amount shown on Line 7.

Any payment made with this form is considered an income tax payment regardless of the amounts you enter on Line 1 and Line 2. Your signature is not required on this form. The Department of Revenue Services (DRS) will notify you **only** if your request is denied.

**Form CT-1040 EXT only** extends the **time to file** your Connecticut income tax return. **Form CT-1040 EXT does not** extend the **time** to pay your income tax. You must pay the amount of tax that you expect to owe on or before the original due date of the return (see *Interest and Penalty*).

You may qualify for a six-month extension of time to pay your tax. To request this extension, you must file **Form CT-1127,** *Application for Extension of Time for Payment of Income Tax*, with your timely filed Connecticut income tax return or extension.

## U.S. Citizens or Residents Living Outside the U.S. and Puerto Rico

You must file this form if you are:

- A U.S. citizen or resident living outside the U.S. and Puerto Rico and your tax home (within the meaning of I.R.C. §162(a)(2)) is outside the U.S. and Puerto Rico; **or**
- In the armed forces of the U.S. serving outside the U.S. and Puerto Rico on the date your federal income tax return is due, and are unable to file a timely Connecticut income tax return.

Explain on the front of this form that you are a U.S. citizen or resident living outside the U.S. and Puerto Rico, or are in the armed forces of the U.S. serving outside the U.S. and Puerto Rico, and that you qualify for an automatic, two-month federal income tax extension.

If your application is approved, the due date will be extended for six months (October 15, 2004, for calendar year taxpayers). If you are still unable to file your return and you have applied for and were granted an extension of time to file for federal purposes using federal Form 2350, you must file your Connecticut return using the federal extension due date. You must attach a copy of the federal Form 2350 approval notice to the front of your Connecticut return.

## When to File Form CT-1040 EXT

File **Form CT-1040 EXT** on or before April 15, 2004. If your taxable year is other than the calendar year, file **Form CT-1040 EXT** on or before the 15th day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

## Payment Options

If you filed a 2002 Connecticut income tax return, you may elect to pay your expected 2003 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, or VISA® card. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. 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.

**To Pay by Credit Card:**

- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777; **or**
- Visit: **www.officialpayments.com** and select Payment Center.

Do not send in **Form CT-1040 EXT** if you make your payment by credit card. All credit card payments for extension requests will be accepted by the credit card service provider; however, if your payment is late, DRS will notify you in writing that your request is denied.

**To Pay by Mail:**

Make your check or money order payable to: "**Commissioner of Revenue Services**." To ensure proper posting of your payment, write your Social Security Number(s) and "**2003 Form CT-1040 EXT**" on the front of your check or money order. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.**

## Interest and Penalty

In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at 1% (.01) per month or fraction of a month computed from the original due date to the date of payment.

**Late Payment Penalty**: The penalty for underpayment of tax is 10% (.10) of the amount due.

**Late Filing Penalty**: If no tax is due, DRS may impose a $50 penalty for the late filing of any return or report that is required by law to be filed.

## Line Instructions

**Line 1:** Enter the amount that you expect to enter on: **Form CT-1040EZ**, Line 6; **Form CT-1040**, Line 14; or **Form CT-1040NR/PY**, Line 16.

**Line 2:** Enter the amount that you expect to enter on: **Form CT-1040EZ**, Line 7; **Form CT-1040**, Line 15; or **Form CT-1040NR/PY**, Line 17.

**Line 4:** Enter the amount that you expect to enter on: **Form CT-1040EZ**, Line 9; **Form CT-1040**, Line 17; or **Form CT-1040NR/PY**, Line 19.

**Line 5:** Enter the amount that you expect to enter on: **Form CT-1040EZ**, Line 10; **Form CT-1040**, Line 18; or **Form CT-1040NR/PY**, Line 20.