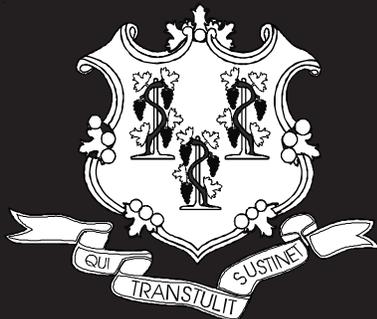


2005

FORM CT-G

This booklet
contains:

- Form CT-G
- Form CT-G EXT
- Form CT-G ES
- Form CT-2NA



Connecticut Group Income Tax Return and Instructions

Dear Taxpayer:

The Connecticut Department of Revenue Services (DRS) makes every effort to provide taxpayers with the most comprehensive information to meet their state tax filing needs. The Connecticut Group Income Tax Return streamlines reporting of eligible nonresident taxpayers, resulting in time-savings for them and greater efficiencies for DRS.

At DRS, our goal is to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. If you have questions about Connecticut taxes or filing this return, you can reach DRS Taxpayer Services staff by e-mail, phone, or letter. The back cover of this booklet lists all the ways you can access this Agency including the DRS Web site, which is available anytime to provide you with access to forms, publications, and information.

As always, we welcome your comments and ideas about how we can improve the way we do business.

Sincerely,

Pam Law
Commissioner of Revenue Services

Taxpayer information is available on our Web site:
www.ct.gov/DRS

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

CONN-TAX

If you have a touch-tone phone, you can obtain important tax information anytime from CONN-TAX, the Department of Revenue Services information line. Call **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice (listed below), or follow the prerecorded instructions.

General Income Tax Information

- | | | | |
|-----|--|-----|---|
| 101 | Important income tax changes | 107 | Amending a Connecticut return |
| 102 | How to choose the correct form and filing method | 108 | Getting a copy of a previously filed return |
| 103 | Where to get forms and assistance | 109 | Offsets of state income tax refunds |
| 104 | Requesting a filing extension | 110 | Deducting Connecticut income tax when completing your federal income tax return |
| 105 | Filing a decedent's return | | |
| 106 | Filing an error-free return | | |

Income Tax Filing Requirements, Residency, and Filing Status

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| 201 | Who must file a Connecticut return? | 205 | Members of the armed forces |
| 202 | What is gross income? | 206 | Student's filing requirements |
| 203 | Who is a resident, nonresident, or part-year resident? | 207 | Dependent children's filing requirements |
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Individual Use Tax, Gift Tax, and Other Income Tax Returns

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| 303 | Income tax on trusts and estates | | |
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| 401 | Tax status of U.S. government obligations | 406 | Modifications to federal adjusted gross income |
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Estimated Income Tax Requirements

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| 504 | When to file and how much to pay | | |

Questions on Telefiling and Webfiling

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| 601 | Who is eligible to Telefile ? | 604 | WebFiling |
| 602 | Tips for successful Telefiling | 605 | What if I make a mistake while WebFiling ? |
| 603 | What if I make a mistake while Telefiling ? | | |

Extended Telephone Hours for the Filing Season:

Monday, **January 30** (until 7 p.m.)

Monday, **February 6** (until 7 p.m.)

Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only)

Saturday, **April 15** (from 9 a.m. to 12 p.m.)

Monday, **April 17** (until 8 p.m.)

What's New

Abusive Tax Shelters

The Connecticut General Assembly has passed legislation mandating specific disclosure requirements for taxpayers participating in any abusive tax shelter designated by the Internal Revenue Services (IRS) as a **listed transaction**. For audits of income tax returns or corporation business tax returns beginning on or after January 1, 2006, a penalty of 75% of the amount of the deficiency may be imposed when it appears that any part of the deficiency is due to a failure to disclose a **listed transaction**.

To fulfill the Connecticut disclosure requirement, any taxpayer (individual or entity) that has participated in a listed transaction must file a completed **Form CT-8886, Connecticut Listed Transaction Disclosure Statement**, with DRS. Form CT-8886 must

be filed for each taxable year for which a taxpayer participates in a listed transaction.

Also, promoters of abusive tax shelters may be subject to a penalty of 50% of the gross income received from the marketing, soliciting, sale, or promotion of abusive tax shelters if such promotion affects tax returns required to be filed with the Commissioner.

The legislation also increases the time limit for conducting audits of abusive transactions from three years to six years after the return was filed.

Visit the DRS Web site at www.ct.gov/DRS for more information on abusive tax shelters.

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General Information

How to Get Help

The Department of Revenue Services (DRS) is ready to help you and offers several resources where you can get answers to Connecticut tax questions. Visit the DRS Web site at www.ct.gov/DRS or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices and telephone numbers. DRS offices are open Monday through Friday, 8:00 a.m. to 5:00 p.m.

Personal telephone assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. Extended hours are offered, see *Page 2*. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line or visit the DRS Web site for details.

How to Get Additional Forms and Publications

Download and print Connecticut tax forms and publications anytime from the DRS Web site at www.ct.gov/DRS. Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet. You may also download the *2005 Connecticut Package X* from the DRS Web site.

References to Pass-Through Entity and Member

References in this booklet to *pass-through entity (PE)* should be read as including a partnership (including a

limited liability company (LLC) treated as a partnership), an S corporation, a trust or an estate. References in this booklet to *member* should be read as including a partner of a partnership (including a member of an LLC treated as a partnership), a shareholder of an S corporation, and a beneficiary of a trust or estate. See chart below.

Who May File Form CT-G

A PE doing business in Connecticut, or having income, gain, loss, or deduction derived from or connected with sources within Connecticut, may file **Form CT-G, Connecticut Group Income Tax Return**, on behalf of its qualified electing nonresident members. Form CT-G may be filed only by a PE with **two or more qualified electing nonresident members** in a taxable year. All qualified electing nonresident members must have the same taxable year. However, whether or not Form CT-G is filed, a PE is required to file **Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return**.

A **qualified electing nonresident member** is one who meets **all** of the following conditions:

- The member was a **nonresident** individual for the entire taxable year;
- The member did not maintain a permanent place of abode in Connecticut at any time during the taxable year;

References to:	Should be read as including:		
	Partnership	S Corporation	Trust or Estate
<i>Pass-through entity (PE)</i>	Partnership (including an LLC treated as a partnership)	S corporation	Trust or Estate
<i>Member</i>	Partner of a partnership (or member of an LLC)	Shareholder of an S corporation	Beneficiary of a trust or estate
<i>Nonresident member's share of PE's income, gain, loss, or deduction derived from or connected with Connecticut sources</i>	Nonresident partner or member's distributive share of a partnership or limited liability company's income, gain, loss, or deduction derived from or connected with Connecticut sources	Nonresident shareholder's pro rata share of an S corporation's income, gain, loss, or deduction derived from or connected with Connecticut sources	Nonresident beneficiary's share of a trust or estate's income, gain, loss, or deduction derived from or connected with Connecticut sources
<i>Form CT-1065/CT-1120SI</i>	Form CT-1065/CT-1120SI	Form CT-1065/CT-1120SI	Form CT-1041

- The member (or his or her spouse, if a joint federal income tax return is or will be filed) did not have income, gain, loss, or deduction derived from or connected with Connecticut sources other than from one or more PEs;
- The member waives the right to claim any Connecticut personal exemption and any Connecticut personal credit;
- The member does not have a Connecticut alternative minimum tax liability for the taxable year; **and**
- The member elects to be included on Form CT-G, by completing and delivering to the PE **Form CT-2NA, Connecticut Nonresident Income Tax Agreement/ Election to Be Included in a Group Return**, prior to the filing of Form CT-G by the PE. By making this election, the member expressly consents to personal jurisdiction in Connecticut for Connecticut income tax purposes and waives his or her right to request, on his or her own behalf or with others, an extension of time to pay Connecticut income tax. This election is binding upon the member's heirs, representatives, assigns, successors, executors, and administrators.

Connecticut residents may not be included on Form CT-G.

Connecticut Source Income of a Nonresident Member

Connecticut source income of a nonresident member is income derived from or connected with Connecticut sources when the:

- Income is attributable to ownership or disposition of real or tangible personal property within Connecticut including, but not limited to the income from the rental or sale of the property;
- Income is attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut; **or**
- Nonresident individual is a member of a PE doing business in Connecticut, or having any income, gain, loss, or deduction derived from or connected with Connecticut sources.

Who May Be Included in Form CT-G

Only members who are nonresident individuals may elect to be included in Form CT-G. All qualified members of the PE need not be included. Each member makes his or her own decision as to whether or not to be included in Form CT-G. The filing of Form CT-G will be considered to be a group of separate returns meeting the individual filing requirements imposed by the Connecticut Income Tax Act. DRS retains the right to require the filing of **Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return**, by any member.

A nonresident member may not revoke an election to be included in Form CT-G, or elect to be included in Form CT-G, after the fifteenth day of the fourth month following the close of the member's taxable year.

After-Discovered Income of a Member

If, after Form CT-G has been filed, a qualified electing nonresident member who was included on Form CT-G discovers that he or she has income, gain, loss, or deduction derived from or connected with Connecticut sources other than that reported on Form CT-G, the member must:

- File Form CT-1040NR/PY on his or her own behalf;
- Report all income, gain, loss, or deduction derived from or connected with sources within Connecticut (including income previously reported on the group return) on the member's own Form CT-1040NR/PY;
- Include in total payments reported on Form CT-1040NR/PY, the tax previously paid on behalf of the member with Form CT-G; **and**
- Attach a copy of Form CT-G.

When to File Form CT-G

Form CT-G is due on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar year taxpayers). If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. The return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

DHL Express (DHL) <ul style="list-style-type: none"> • DHL Same Day Service • DHL Next Day 10:30 a.m. • DHL Next Day 12:00 p.m. • DHL Next Day 3:00 p.m. • DHL 2nd Day Service 	
Federal Express (FedEx) <ul style="list-style-type: none"> • FedEx Priority Overnight • FedEx Standard Overnight • FedEx 2Day • FedEx International Priority • FedEx International First 	United Parcel Service (UPS) <ul style="list-style-type: none"> • UPS Next Day Air • UPS Next Day Air Saver • UPS 2nd Day Air • UPS 2nd Day Air A.M. • UPS Worldwide Express Plus • UPS Worldwide Express

This list is subject to change. See **Policy Statement 2005(4)**, *Designated Private Delivery Services and Designated Types of Service*.

If Form CT-G is filed late or all the tax due is not paid with the return, see *Interest and Penalties* to determine if interest and penalty must be reported with this return.

Where to File

Make check or money order payable to the Commissioner of Revenue Services, and paper clip the check or money order to the front of your return. Do not staple. DRS may submit your check to your bank electronically.

Mail Form CT-G to:

**Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019**

Extension Request

To get an extension of time to file Form CT-G, file **Form CT-G EXT**, *Application for Extension of Time to File Connecticut Group Income Tax Return*, on or before the fifteenth day of the fourth month following the close of the taxable year, **and pay** the total amount of tax due. The **timely** filing of this form automatically extends the due date for six months.

Form CT-G EXT extends only the time to file the return; it does not extend the time to pay the tax due. See *Interest and Penalties* if you do not pay all the tax due with your request for extension.

Amended Returns

Check the “Amended Return” box on the front of Form CT-G to amend a previously filed Form CT-G. Generally, an amended return must be filed no later than three years after the due date of the return, or if a timely request for an extension of time to file a return was filed, three years after the extended due date of the return, or three years after the date of filing the return, whichever is earlier. If an amended return is not timely filed, a penalty may be imposed. See *Interest and Penalties*.

The following circumstances require the filing of an amended Form CT-G:

1. The IRS or federal courts change or correct the PE’s federal income tax return, and the change or correction affects the Connecticut income tax liability of the qualified electing nonresident members.	File no later than 90 days after the final determination , even if the final determination reduces the Connecticut income tax liability of the qualified electing nonresident members.
2. The PE files a timely amended federal income tax return, and the amendment affects the Connecticut income tax liability of the qualified electing nonresident members.	File no later than 90 days after the date of filing the timely amended federal income tax return , even if the amendment reduces the Connecticut income tax liability of the qualified electing nonresident members.
3. If neither of the above circumstances apply, but the PE made a mistake or omission on its Form CT-G, and the mistake or omission affects the Connecticut income tax liability of the qualified electing nonresident members.	File no later than three years after the due date of the return , or, if a timely request for an extension of time to file the return was filed, three years after the date of filing the return, or three years after the extended due date, whichever is earlier.

Form CT-G

Connecticut Group Income Tax Return

2005

Use this form for qualified electing **nonresident** individuals who are partners, LLC members, shareholders of S corporations, or beneficiaries of trusts or estates. Complete this return in blue or black ink only.

For calendar year 2005, or other taxable year ▶ beginning _____, 2005, ▶ ending _____.

Name of Pass-Through Entity (PE) ▶			Federal Employer ID Number	
Number and Street ▶	PO Box		DRS Use Only - - 20	
City or Town ▶	State	ZIP Code	Connecticut Tax Registration Number	

Type of PE filing this return (check box):
 Partnership LLC S corporation Estate Trust

Amended return (check box):

Total number of partners, LLC members, shareholders, or beneficiaries included in this group return ▶ _____

1. Income tax (Total of amounts from <i>Schedule G</i> , Column D)	1	00
2. Estimated tax paid (Total of amounts from <i>Schedule G</i> , Column E)	2	00
3. Amount paid with extension request (if any)	3	00
4. Enter the total payments. (Add Line 2 and Line 3.)	4	00
5. If Line 4 is greater than Line 1, subtract the amount on Line 1 from the amount on Line 4, and enter the amount of overpayment to be credited to 2006.	5	00
6. If Line 1 is greater than Line 4, subtract the amount on Line 4 from the amount on Line 1, and enter the tax due.	6	00
7. If late: Enter penalty. (Multiply Line 6 by 10% (.10). See instructions.)	7	00
8. If late: Enter interest. (Multiply Line 6 by number of months late or fraction of a month, multiply the result by 1% (.01).)	8	00
9. Interest for underpayment of estimated tax (Total of amounts from <i>Schedule G</i> , Column F)	9	00
10. Balance Due (Add Lines 6 through 9.)	10	00

Make check or money order payable to: Commissioner of Revenue Services
 Write Federal Employer ID Number and *2005 Form CT-G* on your check or money order.
 The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Mail to: Department of Revenue Services
 PO Box 5019
 Hartford CT 06102-5019

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 the penalty for willfully delivering a false return or document 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 General Partner, LLC Member, Fiduciary, or Officer	Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions, Page 9)
	Title	Telephone Number ()	
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address	Federal Employer ID Number	Telephone Number ()

Form CT-G

Connecticut Group Income Tax Return

2005

Use this form for qualified electing **nonresident** individuals who are partners, LLC members, shareholders of S corporations, or beneficiaries of trusts or estates. Complete this return in blue or black ink only.

For calendar year 2005, or other taxable year ▶ beginning _____, 2005, ▶ ending _____.

Name of Pass-Through Entity (PE) ▶			Federal Employer ID Number	
Number and Street ▶	PO Box		DRS Use Only - - 20	
City or Town ▶	State	ZIP Code	Connecticut Tax Registration Number	

Type of PE filing this return (check box):
 Partnership LLC S corporation Estate Trust

Amended return (check box):

Total number of partners, LLC members, shareholders, or beneficiaries included in this group return ▶ _____

1. Income tax (Total of amounts from <i>Schedule G</i> , Column D)	1	00
2. Estimated tax paid (Total of amounts from <i>Schedule G</i> , Column E)	2	00
3. Amount paid with extension request (if any)	3	00
4. Enter the total payments. (Add Line 2 and Line 3.)	4	00
5. If Line 4 is greater than Line 1, subtract the amount on Line 1 from the amount on Line 4, and enter the amount of overpayment to be credited to 2006.	5	00
6. If Line 1 is greater than Line 4, subtract the amount on Line 4 from the amount on Line 1, and enter the tax due.	6	00
7. If late: Enter penalty. (Multiply Line 6 by 10% (.10). See instructions.)	7	00
8. If late: Enter interest. (Multiply Line 6 by number of months late or fraction of a month, multiply the result by 1% (.01).)	8	00
9. Interest for underpayment of estimated tax (Total of amounts from <i>Schedule G</i> , Column F)	9	00
10. Balance Due (Add Lines 6 through 9.)	10	00

Make check or money order payable to: Commissioner of Revenue Services
 Write Federal Employer ID Number and *2005 Form CT-G* on your check or money order.
 The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Mail to: Department of Revenue Services
 PO Box 5019
 Hartford CT 06102-5019

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 the penalty for willfully delivering a false return or document 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 General Partner, LLC Member, Fiduciary, or Officer	Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions, Page 9)
	Title	Telephone Number ()	
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address	Federal Employer ID Number	Telephone Number ()

Schedule G

Group Income Tax Schedule

2005

Name of PE _____

Member Information

A Social Security Number	B Name and Address	C Share of Connecticut Source Income	D Connecticut Income Tax (Column C x .05)	E Share of Estimated Tax Paid	F Form CT-2210 Underpayment Interest
▶		00	00	00	00
▶		00	00	00	00
▶		00	00	00	00
▶		00	00	00	00
▶		00	00	00	00
▶		00	00	00	00
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▶		00	00	00	00
TOTALS		00	00	00	00

Form CT-G EXT

2005

(Rev. 12/05)

Application for Extension of Time to File Connecticut Group Income Tax Return

See instructions on reverse. Complete this application in blue or black ink only.

Taxpayer (Please Type or Print)	Name of Pass-Through Entity (PE) ▶		Federal Employer ID Number
	Number and Street	PO Box	DRS Use Only - - 20
	City or Post Office	State ZIP Code	Connecticut Tax Registration Number

This is not an extension of time to pay any amount of tax – interest and penalties may apply. An extension granted by the Internal Revenue Service does not automatically extend the Connecticut filing date. (See instructions.)

I request a **six-month extension** of time, to **October 15, 2006**, to file **Form CT-G**, *Connecticut Group Income Tax Return* for calendar year 2005 or until _____ for taxable year ending ▶ _____.

The reason for the Connecticut extension is _____

Notification will be sent only if the extension request is denied

1. Total Connecticut group income tax liability for 2005. You may estimate this amount. An amount must be entered on Line 1. If you do not expect to owe tax, enter zero ("0").	1.	00
2. 2005 Estimated Connecticut group income tax payments and any 2004 overpayment credited to 2005.	2.	00
3. Connecticut group income tax balance due with this form. (Subtract Line 2 from Line 1.) If Line 2 is greater than Line 1, enter zero ("0").	▶ 3.	00

Make check or money order payable to: Commissioner of Revenue Services
 Write the PE's Federal Employer ID Number, and *2005 Form CT-G EXT* on the check or money order.
 The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Mail to: Department of Revenue Services
 PO Box 5019
 Hartford CT 06102-5019

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 the penalty for willfully delivering a false return or document 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 General Partner, LLC Member, Fiduciary, or Officer	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address		Federal Employer ID Number
			Telephone Number ()

Form CT-G EXT Instructions

Purpose

Use **Form CT-G EXT**, *Application for Extension of Time to File Connecticut Group Income Tax Return*, to request a six-month extension of time to file **Form CT-G**, *Connecticut Group Income Tax Return*. There must be reasonable cause provided with the Connecticut extension request.

How to Get an Extension to File

To get a Connecticut filing extension for the group the PE **must**:

- Complete Form CT-G EXT in its entirety;
- File it on or before the due date of the return; **and**
- Pay the amount shown on Line 3.

Notification will be sent only if the extension request is denied.

Form CT-G EXT **only** extends **the time to file** Form CT-G. Form CT-G EXT **does not** extend **the time to pay** the amount of tax due.

Interest and Penalty

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

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

When to File Form CT-G EXT

If you are filing a calendar year Form CT-G, file Form CT-G EXT on or before April 15, 2006. If you are filing a taxable year Form CT-G, file Form CT-G EXT on or before the fifteenth day of the fourth month following the close of the taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Required Information

Enter the PE's name, address, Federal Employer Identification Number (FEIN), and Connecticut Tax Registration Number, if any.

Signature

This form must be signed by a general partner, LLC member, fiduciary, or corporate officer.

Paid Preparer Signature

Anyone you pay to prepare the return must sign and date it. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), their firm's FEIN, and their firm's address and telephone number in the spaces provided.

Others Who May Sign

Anyone to whom you have given a signed Power of Attorney may sign on your behalf.

If a general partner, LLC member, fiduciary, or corporate officer is unable to request an extension because of illness, absence, or other good cause, any person standing in a close personal or business relationship (including an attorney, accountant, or enrolled agent) to the general partner, LLC member, fiduciary, or corporate officer may sign the request on his or her behalf. This person is considered a duly authorized agent for this purpose, provided the request sets forth the reason(s) for a signature other than by the general partner, LLC member, fiduciary, or corporate officer and the relationship existing between the general partner, LLC member, fiduciary, or corporate officer and the signer.

Where to File

Make check or money order payable to the Commissioner of Revenue Services, and paperclip the check or money order to the front of your return. Do not staple. The Department of Revenue Services may submit your check to your bank electronically.

Mail to: Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019

CT-G ES Estimated Connecticut Group Income Tax Payment			2006	
Federal Employer ID Number ▶	Connecticut Tax Registration Number ▶	Payment 2	For Taxable Year Ending	
Name of Pass-Through Entity (PE)		DRS Use Only ▶ - - 20		
Number and Street	PO Box	1. Payment Amount ▶		00
City or Town	State	ZIP Code		
Type of PE (check box): <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> LLC <input type="checkbox"/> S corporation				

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

Complete this form in blue or black ink only. See instructions on reverse for filing requirements.

Send completed coupon and payment to:

Make check or money order payable to: Commissioner of Revenue Services.
Write the PE's Federal Employer ID Number and *2006 Form CT-G ES* on check or money order.

**Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019**

(Rev. 1/06)

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CT-G ES Estimated Connecticut Group Income Tax Payment			2006	
Federal Employer ID Number ▶	Connecticut Tax Registration Number ▶	Payment 1	For Taxable Year Ending	
Name of Pass-Through Entity (PE)		DRS Use Only ▶ - - 20		
Number and Street	PO Box	1. Payment Amount ▶		00
City or Town	State	ZIP Code		
Type of PE (check box): <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> LLC <input type="checkbox"/> S corporation				

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

Complete this form in blue or black ink only. See instructions on reverse for filing requirements.

Send completed coupon and payment to:

Make check or money order payable to: Commissioner of Revenue Services.
Write the PE's Federal Employer ID Number and *2006 Form CT-G ES* on check or money order.

**Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019**

(Rev. 1/06)

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Form CT-G ES Instructions

Qualified electing nonresident partners, LLC members, S corporation shareholders, or beneficiaries of trusts or estates fill in the ending date of the taxable year for which this payment is made. Calendar year filers, enter December 31, 2006.

Estimated tax must be paid if the tax for any nonresident individual filing as part of a group return will be \$1,000 or more.

To determine the amount due and due date of payment, refer to the instructions for **Form CT-G**, *Connecticut Group Income Tax Return and Instructions*.

Your required annual payment is the lesser of:

- 90% of the Connecticut income tax shown on your 2006 Connecticut income tax return; **or**
- 100% of the Connecticut income tax shown on your 2005 Connecticut income tax return, if you filed a 2005 income tax return that covered a 12-month period.

Form CT-G ES Back (Rev. 1/06)



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Form CT-G ES Instructions

Qualified electing nonresident partners, LLC members, S corporation shareholders, or beneficiaries of trusts or estates fill in the ending date of the taxable year for which this payment is made. Calendar year filers, enter December 31, 2006.

Estimated tax must be paid if the tax for any nonresident individual filing as part of a group return will be \$1,000 or more.

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Form CT-G ES Back (Rev. 1/06)

CT-G ES Estimated Connecticut Group Income Tax Payment			2006	
Federal Employer ID Number ▶	Connecticut Tax Registration Number ▶	Payment 4	For Taxable Year Ending	
Name of Pass-Through Entity (PE)		DRS Use Only ▶ - - 20		
Number and Street	PO Box	1. Payment Amount ▶		00
City or Town	State	ZIP Code		
Type of PE (check box): <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> LLC <input type="checkbox"/> S corporation				

Complete this form in blue or black ink only. See instructions on reverse for filing requirements.

Make check or money order payable to: Commissioner of Revenue Services. Write the PE's Federal Employer ID Number and 2006 Form CT-G ES on check or money order.

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

Send completed coupon and payment to:

**Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019**

(Rev. 1/06)

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CT-G ES Estimated Connecticut Group Income Tax Payment			2006	
Federal Employer ID Number ▶	Connecticut Tax Registration Number ▶	Payment 3	For Taxable Year Ending	
Name of Pass-Through Entity (PE)		DRS Use Only ▶ - - 20		
Number and Street	PO Box	1. Payment Amount ▶		00
City or Town	State	ZIP Code		
Type of PE (check box): <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> LLC <input type="checkbox"/> S corporation				

Complete this form in blue or black ink only. See instructions on reverse for filing requirements.

Make check or money order payable to: Commissioner of Revenue Services. Write the PE's Federal Employer ID Number and 2006 Form CT-G ES on check or money order.

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

Send completed coupon and payment to:

**Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019**

(Rev. 1/06)

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Form CT-G ES Instructions

Qualified electing nonresident partners, LLC members, S corporation shareholders, or beneficiaries of trusts or estates fill in the ending date of the taxable year for which this payment is made. Calendar year filers, enter December 31, 2006.

Estimated tax must be paid if the tax for any nonresident individual filing as part of a group return will be \$1,000 or more.

To determine the amount due and due date of payment, refer to the instructions for **Form CT-G**, *Connecticut Group Income Tax Return and Instructions*.

Your required annual payment is the lesser of:

- 90% of the Connecticut income tax shown on your 2006 Connecticut income tax return; **or**
- 100% of the Connecticut income tax shown on your 2005 Connecticut income tax return, if you filed a 2005 income tax return that covered a 12-month period.

Form CT-G ES Back (Rev. 1/06)



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Form CT-G ES Instructions

Qualified electing nonresident partners, LLC members, S corporation shareholders, or beneficiaries of trusts or estates fill in the ending date of the taxable year for which this payment is made. Calendar year filers, enter December 31, 2006.

Estimated tax must be paid if the tax for any nonresident individual filing as part of a group return will be \$1,000 or more.

To determine the amount due and due date of payment, refer to the instructions for **Form CT-G**, *Connecticut Group Income Tax Return and Instructions*.

Your required annual payment is the lesser of:

- 90% of the Connecticut income tax shown on your 2006 Connecticut income tax return; **or**
- 100% of the Connecticut income tax shown on your 2005 Connecticut income tax return, if you filed a 2005 income tax return that covered a 12-month period.

Form CT-G ES Back (Rev. 1/06)

Form CT-2NA

Connecticut Nonresident Income Tax Agreement/ Election to Be Included in a Group Return

See the instructions below.

Nonresident Individual's Taxable Year		Taxable Year of Pass-Through Entity (PE)	
Beginning _____, _____, and Ending _____, _____		Beginning _____, _____, and Ending _____, _____	
Nonresident Individual's Name and Mailing Address		PE's Name and Mailing Address	
Name		Name	
Number and Street Address	PO Box	Number and Street Address	PO Box
City or Town	State	City or Town	State
	ZIP Code		ZIP Code
Social Security Number	Spouse's Social Security Number	Connecticut Tax Registration Number	Federal Employer ID Number
____-____-____	____-____-____	_____	_____
Internal Revenue Service Center Where the Nonresident Individual's Federal Return Is Filed _____			

Purpose: A qualified nonresident member of a PE files Form CT-2NA to elect to be included in **Form CT-G, Connecticut Group Income Tax Return.**

Who May File: Any individual who is a qualified electing nonresident member of a PE doing business in Connecticut or having income, gain, loss, or deduction derived from or connected with Connecticut sources is eligible to elect to be included in a Form CT-G to be filed by the PE. A PE is eligible to file Form CT-G for a taxable year if it has two or more qualified electing nonresident members for that taxable year. The qualified electing nonresident members must all have the same taxable year.

A qualified electing nonresident member is any individual who is a:

- Shareholder of an S corporation doing business in Connecticut or having any income, gain, loss, or deduction derived from or connected with Connecticut sources; **or**
- Partner of a partnership or member of an LLC treated as a partnership for federal income tax purposes doing business in Connecticut or having any income, gain, loss, or deduction derived from or connected with Connecticut sources; **or**
- Beneficiary of a trust or estate having any income, gain, loss, or deduction derived from or connected with Connecticut sources.

Filing Form CT-G is considered the filing of multiple separate returns and meets the filing requirements otherwise imposed on nonresident individuals by the Connecticut Income Tax Act. The Department of Revenue Services (DRS) retains the right to require the filing of **Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return**, by any of the members. However, a qualified electing nonresident member may not revoke an election to be included in Form CT-G, or elect to be included in Form CT-G, after the fifteenth day of the fourth month following the close of the PE's taxable year.

When and Where to File: A qualified nonresident member electing to be included in Form CT-G must complete and file Form CT-2NA with the PE prior to the filing of Form CT-G by the PE. The due date for Form CT-G is the fifteenth day of the fourth month following the close of the taxable year of the qualified electing nonresident members. The PE must keep Form CT-2NA in its permanent records, and make a copy available to DRS upon request. Once Form CT-2NA is timely filed by a member for a taxable year, the member's election remains in effect for succeeding taxable years unless the qualified electing nonresident member revokes the election by providing written notice of the revocation to the PE. No revocation will be effective prior to the taxable year of the qualified electing nonresident member following the taxable year during which written notice of the revocation was provided to the PE. The PE must keep and maintain the written notices in its permanent records and make them available to DRS upon request.

Declaration: I declare that I meet all of the following conditions for the taxable year: I was a nonresident individual for the entire taxable year; I did not maintain a permanent place of abode in Connecticut at any time during the taxable year; neither I nor my spouse (if a joint federal income tax return is or will be filed) had income derived from or connected with Connecticut sources other than one or more pass-through entities for the taxable year; I waive my right to claim any Connecticut personal exemption and any Connecticut personal credit for the taxable year; I waive my right to request an extension of time to pay the Connecticut income tax; I did not have a Connecticut alternative minimum tax liability for the taxable year; I consent and agree to be subject to personal jurisdiction in Connecticut for purposes of the collection of Connecticut income tax, together with any additions to tax, interest, and penalties, for the taxable year; and I authorize the PE to designate a member who will act as my agent (and that of the other qualified electing nonresident member) in filing the group return. This agreement is binding upon my heirs, representatives, assigns, successors, executors, and administrators.

Your Signature

Date

Spouse's Signature (if joint return)

Date

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% (.01) per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return.

Interest on underpayment or late payment of tax **cannot** be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of Connecticut group income tax is 10% (.10) of the tax due. You can avoid a penalty for failure to pay the full amount due on or before the original date if you:

- File Form CT-G EXT on or before the due date;
- Pay at least 90% of the Connecticut group income tax shown to be due on the return on or before the original due date of the return; **and**
- Pay the balance due with the return on or before the extended due date.

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.

Penalty for Failure to File

If you do not file your return and the Commissioner of Revenue Services files a return for you, the penalty for failure to file is 10% (.10) of the balance due or \$50, whichever is greater.

If you were required to file an amended Form CT-G and failed to do so, a penalty may be imposed.

Waiver of Penalty

You may be able to have the penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest cannot be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must include:

- A clear and complete explanation;
- The PE's name, Federal Employer Identification Number (FEIN), and Connecticut Tax Registration Number (if applicable);

- The name of the original form filed or billing notice received;
- The taxable filing period; **and**
- Documentation supporting your explanation.

Attach your request to the **front** of your tax return or mail separately to:

**Department of Revenue Services
Penalty Waiver Unit
PO Box 5089
Hartford CT 06102-5089**

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

If you do not round, DRS will disregard the cents.

Estimated Group Income Tax Payments

Estimated tax must be paid for each member included in the group return whose tax liability is \$1,000 or more. For each installment, the total of each such member's estimated tax payments may be reported by filing one **Form CT-G ES**, *Estimated Connecticut Group Income Tax Payment*.

The required annual payment for the 2006 taxable year is the lesser of:

- **90%** of the income tax shown on the 2006 Form CT-G; **or**
 - **100%** of the income tax shown on the 2005 Form CT-G, if a 2005 Form CT-G that covered a 12-month period was filed.
-

If the group did not have Connecticut source income during the 2005 taxable year, use 90% of the income tax shown on the 2006 Form CT-G as the required annual payment.

Installment Amounts and Due Dates

For estimated tax purposes, there are four required installments for each taxable year. The amount of any required installment is 25% of the required annual payment. See chart below.

Annualized Income Installment Method

If the group's income varies throughout the year, the group may be able to reduce or eliminate the amount of its estimated tax payments for one or more periods by using the annualized income installment method. See **Informational Publication 2005(27)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*, and **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*.

Recordkeeping

Keep a copy of the tax return, Form CT-2NA, worksheets used, and records of all items appearing on the return until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. This information may be needed to prepare future returns or to file amended returns.

Copies of Returns

A copy of a previously filed Connecticut income tax return may be requested from DRS by completing **Form LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can usually expect your copy in three weeks.

2006 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for 2006 calendar year taxpayers are:

April 15, 2006	25% of your required annual payment
June 15, 2006	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)
September 15, 2006	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)
January 15, 2007	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)

An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis, should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Form CT-G Instructions

General Instructions

Enter the PE's complete name, address, FEIN, and Connecticut Tax Registration Number. A Connecticut Tax Registration Number is only necessary if the PE is required to be registered for other Connecticut taxes.

Check the appropriate box indicating the type of PE filing this return. If this is an amended return, check the box indicating amended return.

Enter the total number of partners, LLC members, shareholders, or beneficiaries included in this group return.

Complete Form CT-G in blue or black ink. Do not use pencil.

Line Instructions

Line 1 - Enter the total Connecticut income tax from *Schedule G*, Column D.

Line 2 - Enter the total estimated tax paid (if any) from *Schedule G*, Column E.

Line 3 - Enter the payment made (if any) with **Form CT-GEXT**.

Line 4 - Enter the total payments. Add Line 2 and Line 3.

Line 5 - If Line 4 is greater than Line 1, subtract Line 1 from Line 4. Enter the result on Line 5. This is the amount of the group's overpayment. The entire amount shall be credited to the group's 2006 Connecticut estimated tax.

Line 6 - If Line 1 is greater than Line 4, subtract Line 4 from Line 1. Enter the result on Line 6. This is the amount of tax due.

Line 7 - The penalty for late payment is 10% (.10) of the balance due. However, if a request for extension of time to file an income tax return has been granted, no late payment penalty will be imposed if at least 90% (.90) of the income tax shown to be due on the return is paid on or before the original due date of the return, **and** the balance due is remitted with the return on or before the extended due date of the return.

Line 8 - Interest will be charged at the rate of 1% (.01) per month or fraction of a month from the due date until payment is made, if any tax due is not paid by the due date.

Line 9 - Enter the total amount of interest (if any) on underpayment of estimated tax from *Schedule G*, Column F. (Attach Form CT-2210, if applicable.)

Line 10 - Add Lines 6 through 9. This is the **Balance Due**.

Signature

Form CT-G must be signed by a general partner, LLC member, fiduciary, or corporate officer.

Paid Preparer Signature

Anyone paid to prepare the return must sign and date it. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), their firm's FEIN, and their firm's address and telephone number in the spaces provided.

Paid Preparer Authorization

If the PE wishes to authorize DRS to discuss the 2005 Form CT-G with the paid preparer who signed it, check the **Yes** box in the signature area of the return. This authorization applies only to the individual whose signature appears in the *Paid Preparer's Signature* section of the return. It does not apply to the firm, if any, shown in that section.

If the **Yes** box is checked, the PE is authorizing DRS to call the paid preparer to answer any questions that may arise during the processing of the 2005 Form CT-G. The PE is also authorizing the paid preparer to:

- Give DRS any information missing from the return;
- Call DRS for information about the processing of the PE's return; **and**
- Respond to certain DRS notices that the PE may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will not be sent to the preparer.

The PE is **not** authorizing the paid preparer to receive any refund check, bind the PE to anything (including additional tax liability), or otherwise represent the PE before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing the 2006 Form CT-G. This is on or before the fifteenth day of the fourth month following the close of the taxable period.

Schedule G Instructions

Column A - Enter the SSN of each qualified electing nonresident member.

Column B - Enter the name and address of each qualified electing nonresident member.

Column C - Enter each qualified electing nonresident member's share of the PE's income, gain, loss, or deduction derived from or connected with Connecticut sources.

PEs Other Than Trusts or Estates

Each member's share of the PE's income, gain, loss, or deduction derived from or connected with Connecticut sources must be entered from the PE's **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, Part VI, Lines 1 through 13. Federal rules restricting the netting of different types of income are applicable.

Example: Portfolio income included in the member's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward.

Trusts and Estates

Each beneficiary's share of the trust or estate's income, gain, loss, or deduction derived from or connected with Connecticut sources must be entered from the trust or estate's **Form CT-1041**, **Schedule CT-1041FA**, *Fiduciary Allocation*, Parts 2 and 3.

Federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the beneficiary's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

An individual must report losses in order for them to be carried forward.

Example: If a nonresident member's share of income, gain, loss, or deduction derived from or connected with Connecticut sources for the taxable year is a \$20,000 passive activity loss, that member must report the loss by electing to be included in Form CT-G or by filing Form CT-1040NR/PY in order to carry the loss forward. **Losses that are not reported may not be applied to other taxable years.**

Column D - Enter the Connecticut income tax. Multiply Column C by 5% (.05).

Column E - Enter each member's share of estimated Connecticut income tax paid (if any). This amount may have been paid with **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon*, or Form CT-G ES.

Column F - Enter each member's share of the underpayment interest (if any). The underpayment interest can be calculated on Form CT-2210. A separate Form CT-2210 must be attached for each member, if applicable.

Taxpayer Worksheet

Connecticut Tax Assistance

	For Tax Information	Forms and Publications	
Internet	DRS Web site		
	www.ct.gov/DRS		
Telephone	CONN-TAX 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere) TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.		From a touch-tone phone call 1-800-382-9463 (in-state) and select Option 2 , or 860-297-4753 (from anywhere) DRS TaxFax - Call 860-297-5698 from the handset attached to your fax machine and select from the menu.
	Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032		
Write			
Walk-in Offices Free personal taxpayer assistance and forms are available by visiting our offices, Monday through Friday, 8:00 a.m. to 5:00 p.m. Call CONN-TAX for directions to DRS offices. If you require special accommodations, please advise the DRS representative.	Location	Address	Phone*
	Bridgeport	10 Middle Street	203-336-7890
	Hartford	25 Sigourney Street	860-297-5962
	Norwich	2 Cliff Street	860-425-4123
	Hamden	3074 Whitney Avenue, Building #2	203-287-8243
	Waterbury	55 West Main Street, Suite 100	203-805-6789
* All calls are answered at our Customer Service Center, not at the local office.			

Electronic Filing Options		File Form CT-1040 EXT over the internet using WebFile. Visit www.ct.gov/DRS
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Federal Tax Information	Statewide Services
For questions about federal taxes , contact the Internal Revenue Service (IRS) at 1-800-829-1040 or visit www.irs.gov To order federal tax forms , call 1-800-829-3676.	For information on statewide services and programs, visit the ConneCT Web site at www.ct.gov

Department of Revenue Services
 State of Connecticut
 25 Sigourney Street
 Hartford CT 06106-5032