Department of Revenue Services
State of Connecticut
(Rev. 12/09)

Form CT-1041 EXT

Application for Extension of Time to File Connecticut Income Tax Return for Trusts and Estates

2009

Complete this form in blue or black ink only. Read instructions on reverse before completing this application.

Name and Address Please type or print.		
Name of trust or estate ►		Federal Employer Identification Number (FEIN) ___ ___ : ___ ___ ___ ___ ___ ___ ___
Name and title of fiduciary ►		DRS use only – – 20
Address of fiduciary	Number and street / PO Box	Decedent's Social Security Number (SSN): For estates only ___ ___ ___ : ___ ___ : ___ ___ ___ ___
City, town, or post office	State	ZIP code

Electronically file Form CT-1041 EXT

This is not an extension of time to pay your tax. You must include payment of any tax due or penalty and interest may apply. See instructions. However, if you expect to owe **no additional** Connecticut income tax for the 2009 taxable year, after taking into account any Connecticut income tax withheld or estimated Connecticut income tax payments you made, or both, and you **requested an extension of time to file your 2009 federal income tax return**, you are not required to file **Form CT-1041 EXT**.

I request a **five-month extension** of time to **September 15, 2010**, to file my Connecticut income tax return for trusts and estates for calendar year 2009 or until _____, _____ , for fiscal year ending ► _____, _____ .

I have requested a federal extension on federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, for calendar year 2009 or fiscal year beginning _____, _____ and ending _____, _____. ❒ Yes ❒ No

If **No**, the reason for the Connecticut extension is _____

_____

You will be notified only if your extension request is denied.

1. Total Connecticut income tax liability for 2009: You may estimate this amount. An amount must be entered on Line 1. If you do not expect to owe income tax, enter "0."	1		00
2. Connecticut income tax withheld	2		00
3. 2009 estimated Connecticut income tax payments including any 2008 overpayments credited to 2009	3		00
4. Add Line 2 and Line 3.	4		00
5. Connecticut income tax balance due: Subtract Line 4 from Line 1. Pay in full with this form. If Line 4 is greater than Line 1, enter "0." ►	5		00

Visit the Department of Revenue Services (DRS) **Taxpayer Service Center *(TSC)*** website at **www.ct.gov/TSC** to electronically file your return and to make a direct tax payment or to download and print the return.

Pay by Mail: Make check payable to: **Commissioner of Revenue Services**. To ensure payment is applied to your account, write the FEIN of the trust or estate and "**2009 Form CT-1041 EXT**" on the front of the check. The DRS may submit your check to your bank electronically.

Mail paper return and check to: Department of Revenue Services, State of Connecticut, PO Box 2934, Hartford CT 06104-2934

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 form for your records.		
Signature of fiduciary or officer representing fiduciary	Date	Telephone number ( )
Paid preparer's signature	Date	Preparer's Tax Identification Number (PTIN) or SSN
Firm's name and address		Firm's FEIN
		Telephone number

Form CT-1041 EXT Instructions

Purpose: Use **Form CT-1041 EXT** to request a **five-month extension to file** your Connecticut income tax return for trusts and estates. Complete the return in blue or black ink only. It is not necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 7004 with the Internal Revenue Service (IRS). If federal Form 7004 was not filed, the fiduciary can apply for a five-month extension to file a Connecticut income tax return provided there is reasonable cause for the request.

Exception

If you expect to owe no additional Connecticut income tax for the 2009 taxable year, after taking into account any Connecticut income tax withheld or any estimated Connecticut income tax payments you have made, or both, and you have requested an extension of time to file your 2009 federal income tax return, you are not required to file Form CT-1041 EXT.

Federal Employer Identification Number (FEIN)

The Department of Revenue Services (DRS) no longer processes income tax returns for trusts and estates without an FEIN. You can no longer write "applied for" in the FEIN field. You must have applied for and been issued an FEIN before you file a return. However, if you have not received the FEIN by April 15 for the calendar year filers or by the fifteenth day of the fourth month following the close of the taxable year for noncalendar year filers, file the return without the FEIN and pay the tax due. DRS will contact you upon receipt of the return and will hold the return until you receive the FEIN and forward the information to DRS. For information on how to obtain an FEIN, contact the IRS. See the back cover of the Form CT-1041 instruction booklet.

Where to File

File electronically: Form CT-1041EXT can be filed electronically through the DRS **Taxpayer Service Center *(TSC)***. The ***TSC*** allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit **www.ct.gov/TSC** to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.

File a Paper Return

Mail paper returns to:

Department of Revenue Services
State of Connecticut
PO Box 2934
Hartford CT 06104-2934

Pay Electronically: Visit **www.ct.gov/TSC** to make a direct tax payment. 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. If you pay electronically, you must still file your return on or before the due date.

How to Get an Extension to File and Pay

To obtain a Connecticut extension of time to file if the exception above does not apply, the fiduciary **must**:

1. Complete Form CT-1041 EXT in its entirety;
2. File it on or before the due date of the return; **and**
3. Pay the amount shown on Line 5.

DRS will notify you **only** if your request is denied.

Form CT-1041 EXT **only** extends the **time to file** the Connecticut income tax return. Form CT-1041 EXT **does not** extend the **time** to pay the income tax.

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

Interest and Penalty

Interest: In general, interest applies to any portion of the tax not paid on or before the original due date of the return.

If the tax is not paid when due, the trust or estate will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Late Payment Penalty: The penalty for underpayment of tax is 10% of the tax not paid on or before the original due date of the return or $50, whichever is greater.

Late Filing Penalty: The Commissioner of Revenue Services may impose a $50 penalty for failure to file any return or report that is required by law to be filed.

When to File Form CT-1041 EXT

File Form CT-1041 EXT on or before April 15, 2010. If the taxable year is other than the calendar year, file Form CT-1041 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

The following information must be provided when completing Form CT-1041 EXT:

1. Name of the trust or estate;
2. FEIN of the trust or estate;
3. Name and title of the fiduciary;
4. Address of the fiduciary; **and**
5. Decedent's Social Security Number (SSN) for estates only.

Signature

The fiduciary or an officer representing the fiduciary must sign this form.

Paid Preparer Information

A paid preparer must sign and date Form CT-1041 EXT. Paid preparers must also enter their Preparer Tax Identification Number (PTIN) or SSN and their firm's FEIN in the spaces provided.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on your behalf.

If a fiduciary is unable by reason of illness, absence, or other good cause to sign a request for an extension, any person standing in a close personal or business relationship to the fiduciary, including attorneys, accountants, and enrolled agents, may sign the request on his or her behalf and is considered a duly authorized agent for this purpose provided the request establishes the reasons for a signature other than that of the fiduciary and states the relationship existing between the fiduciary and the signer.