

# Form CT-1040 EXT

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

# 2008 EXT

See the instructions before you complete this form. Complete this form in blue or black ink only.

<b>Taxpayer</b>  <b>Please type or print.</b>	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		<b>Important!</b> You <b>must</b> enter your SSN(s) above
	City, town, or post office	State	
		ZIP code	DRS use only - - 20

## Electronically file Form CT-1040 EXT: See instructions.

**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 request will be denied. See instructions. However, if you expect to owe **no additional** Connecticut income tax for the 2008 taxable year, after taking into account any Connecticut income tax withheld from your wages or any estimated Connecticut income tax payments you have made (or both), **and you have requested an extension of time to file your 2008 federal income tax return**, you are not required to file Form CT-1040 EXT. You will be subject to interest and may be subject to a penalty on any amount of tax not paid on or before the original due date of your return.

I request a **six-month extension** of time to **October 15, 2009**, to file my Connecticut income tax return for the year beginning January 1, 2008, and ending December 31, 2008.

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 2008.  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 2008 You <b>must</b> 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 2008 You <b>must</b> 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: <b>Do not attach W-2s or 1099s</b> .... 4.	00	
5. 2008 estimated Connecticut income tax payments including any 2007 overpayments applied to 2008 ..... 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	

<p><b>Forms with payment, mail to:</b>                  Department of Revenue Services                  PO Box 2977                  Hartford CT 06104-2977</p> <p>Make your check payable to:  <b>Commissioner of Revenue Services</b>                  To ensure proper posting, write your Social Security Number(s)                  (SSN) (optional) and <b>"2008 Form CT-1040 EXT"</b> on your check.</p>	<p><b>Forms without payment:</b>                  Department of Revenue Services                  PO Box 2976                  Hartford CT 06104-2976</p> <p>Do not mail this return if you do not owe any tax.</p>
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## 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 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.

**Exception:** If you expect to owe **no additional** Connecticut income tax for the 2008 taxable year, after taking into account any Connecticut income tax withheld from your wages or any estimated Connecticut income tax payments you have made, or both, **and** you have requested an extension of time to file your 2008 federal income tax return, you are not required to file Form CT-1040 EXT. The Department of Revenue Services (DRS) will automatically grant you a six month extension of time to file your 2008 Connecticut income tax return. If you did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return, you must file Form CT-1040 EXT whether or not you owe additional Connecticut income tax.

### Electronically File Form CT-1040 EXT

All taxpayers can file Form CT-1040 EXT over the Internet using the **Taxpayer Service Center (TSC)**. DRS encourages Connecticut income tax filers to electronically file through the **TSC**. The **TSC** is an interactive tool that offers a free, fast, easy, and secure way to conduct business. The **TSC** allows taxpayers to securely file, pay, and manage their state tax responsibilities electronically at [www.ct.gov/DRS](http://www.ct.gov/DRS).



### How to Get an Extension to File

To obtain a Connecticut extension of time to file if the exception above does not apply, 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. 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, 2009, for calendar year taxpayers). If you are still

unable to file your return by the extended due date 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, 2009. If your taxable year is other than the calendar year, file Form CT-1040 EXT on or before the fifteenth 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

**Pay Electronically:** This option is only available if you file Form CT-1040 EXT electronically and make a payment electronically on the DRS website through the **TSC**. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date (April 15, 2009), to avoid penalty and interest.

**Pay by Credit Card or Debit Card:** If you filed a 2007 Connecticut income tax return, you may elect to pay your expected 2008 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, VISA® card, or comparable debit card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% 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.

- 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](http://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.

**Pay by Mail:** Make your check payable to: **Commissioner of Revenue Services**. To ensure proper posting of your payment, write "**2008 Form CT-1040 EXT**" and your Social Security Number(s) (optional) on the front of your 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.

### 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 on the underpayment of tax at 1% 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% of the tax that is not paid on or before the original due date of the return.

**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 10; Form CT-1040, Line 18; **or** Form CT-1040NR/PY, Line 20.
- Line 5:** Enter the amount that you expect to enter on: Form CT-1040EZ, Line 11; Form CT-1040, Line 19; **or** Form CT-1040NR/PY, Line 21.