



**1998 FORM CT-1120 EXT INSTRUCTIONS**

**Purpose:** Use Form CT-1120 EXT to request a six-month extension to file Form CT-1120, CT-1120L or 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.

**The Department of Revenue Services will notify the corporation only if the request for extension is denied.**

**To obtain a Connecticut filing extension the corporation MUST:**

1. Complete Form CT-1120 EXT in its entirety, **including all tax credits**;
2. File it by the first day of the fourth month following the close of the income year; and
3. Pay the amount shown on front page, 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 will be assessed at the rate of 1% per month or fraction thereof 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) or \$50, whichever is greater. In the event that 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 fourth month following the close of the income year (April 1 for calendar year taxpayers). **NOTE: If the due date falls on a Saturday, Sunday or legal holiday, substitute the next business day as the due date.**

Mail to: State of Connecticut  
 Department of Revenue Services  
 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.

**Others Who Can 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. The tentative amount of the tax may in no event be less than the sum of \$250 for each corporation to be included in the Combined Corporation Business Tax Return.

Form CT-1120CC, Combined Return Consent, should be attached to and made a part of this Form CT-1120 EXT for the initial income year for all affiliates that are included. The election to file a Combined Corporation Business Tax Return will require the filing of a Combined Corporation Business Tax Return for at least five successive income years.

Check here for:     Addition                     Deletion of Affiliates (Attach explanation)

Affiliate Name

CT Tax Registration Number

Federal Employer ID Number

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**COMPLETE THIS SCHEDULE IF YOU ARE FILING A COMBINED CORPORATION BUSINESS TAX RETURN**

	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>	<b>COLUMN D</b>	<b>COLUMN E</b>
<b>NO.</b>	<b>Affiliated Corporations Included In This Combined Return:</b>	<b>CT TAX REGISTRATION NO.</b>	<b>TENTATIVE AMOUNT OF TAX</b>	<b>PREPAYMENTS/ CREDITS</b>	<b>TAX PAID WITH THIS RETURN</b>
1	<b>COMMON PARENT OR DESIGNATED CT PARENT:</b>				
		-000			
2			-000		
3			-000		
4			-000		
5			-000		
6			-000		
7			-000		
8			-000		