

Form CT-990T EXT Instructions

Complete this return in blue or black ink only.

Use **Form CT-990T EXT**, *Application for Extension of Time to File Unrelated Business Income Tax Return*, to request a six-month extension to file **Form CT-990T**, *Connecticut Unrelated Business Income Tax Return*. It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 8868, *Application for Extension of Time to File an Exempt Organization Return*, was filed with the Internal Revenue Service (IRS).

If a federal extension will not be filed, the organization may apply for a six-month extension to file Form CT-990T EXT provided there is reasonable cause for the request.

How to Get an Extension to File

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

- Complete Form CT-990T EXT in its entirety;
- File it by the due date of the return; **and**
- Pay the balance due shown on Line 5.

Notification will be sent only if extension request is denied.

Form CT-990T EXT extends *only the time to file* Form CT-990T. Form CT-990T EXT *does not extend the time to pay* the amount of tax due.

Surtax

For income years beginning on or after January 1, 2009, and ending prior to January 1, 2012, a 10% surtax is imposed on any organization subject to the tax on unrelated business taxable income whose gross income as reported on federal Form 990-T, Part 1, Line 13, Column A, is \$100 million or more. The 10% surtax must be included in the amount reported on Line 1.

When to File

An organization or other business entity must file Form CT-990T EXT by the due date of Form CT-990T. The due date for Form CT-990T is the same as the due date of federal Form 990-T. In general, the due date of federal Form 990-T is the fifteenth day of the fifth month following the close of the income year (May 15 for calendar year filers).

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

Interest and Penalty

Interest: 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 the 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 due or \$50, whichever is greater. However, a taxpayer that has been granted a filing extension may avoid a late payment penalty provided the outstanding balance due is 10% or less **and** is paid with the filing of Form CT-990T.

Late Filing Penalty: If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return that is required by law to be filed.

Required Information

Enter the beginning and ending dates of the organization's income year, even if the organization is a calendar year filer. Also, enter the organization's name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN).

Signature

This form must be signed by a principal officer or fiduciary of the organization.

Paid Preparer Signature

A paid preparer must sign and date Form CT-990T. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) 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 behalf of the principal officer or fiduciary. If a principal officer is unable to sign a request for an extension, by reason of illness, absence, or other good cause, any person standing in a close personal or business relationship to the principal officer (including an attorney, accountant, or enrolled agent) may sign the request on the principal officer's behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the principal officer and the relationship existing between the principal officer and the signer.

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the **Taxpayer Service Center (TSC)** to make a direct tax payment. After logging into the **TSC**, select the **Make Payment Only** option and choose a tax type from the drop down box. Using this option authorizes the Department of Revenue Services (DRS) to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return on or before the due date. Tax not paid on or before the due date will be subject to penalty and interest.



Pay by Mail: Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2011 Form CT-990T EXT" and the organization's Connecticut Tax Registration Number on the front of the check. Paper clip the check to the front of the return. **Do not send cash.** DRS may submit your check to your bank electronically.

Where to File

Mail this return to: Department of Revenue Services
State of Connecticut
PO Box 5014
Hartford CT 06102-5014