

Form CT-990T EXT

Application for Extension of Time to File Unrelated Business Income Tax Return

2012

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

Enter Income Year Beginning _____, **2012, and Ending** _____

Taxpayer <small>(Please type or print)</small>	Organization name			▶	CT Tax Registration Number	
	Address	Number and street	PO Box		DRS use only	
	City or town		State		ZIP code	-
					Federal Employer ID Number (FEIN)	

Request for six-month extension of time to file Form CT-990T only

Enter above the beginning and ending dates of the organization's income year, Connecticut Tax Registration Number, and FEIN.

Check type of organization: Corporation Domestic trust Foreign trust Other

An application for an extension to file **Form CT-990T**, with payment of tax tentatively believed to be due, must be submitted whether or not an application for federal extension has been approved.

I request a **six-month extension** of time to file **Form CT-990T**, *Connecticut Unrelated Business Income Tax Return*, for calendar year 2012, or until _____ for fiscal year ending _____.

A federal extension will be requested on federal Form 8868, Application for Extension of Time to File an Exempt Organization Return, for calendar year 2012, or fiscal year beginning _____, 2012, and ending _____. Yes No

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

Notification will be sent only if extension request is denied

Tentative Return

Computation	1. Tentative amount of tax due for this income year, including surtax if applicable. See instructions.		1.		00
	2. <i>Reserved for future use</i>		2.		
	3. Total amount of tax due for this income year: Enter amount from Line 1.		3.		00
	4a. Tax credits	4a	00		
	4b. Payments of estimated tax	4b	00		
	4c. Overpayment from prior year	4c	00		
	4. Total tax credit and payments: Add Lines 4a, 4b, and 4c.		4.		00
	5. Balance due with this return: Subtract Line 4 from Line 3. ▶		5.		00

Make check payable to **Commissioner of Revenue Services**. Write the organization's Connecticut Tax Registration Number and "2012 Form CT-990T EXT" on the check and attach it to the return.

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

Visit the DRS **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to pay this return electronically.



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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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.

Signature of officer or fiduciary	Title	Date	Telephone number ()
Paid preparer's signature		Date	Preparer's SSN or PTIN
Firm's name and address			FEIN
			Telephone number ()

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, 2012, and prior to January 1, 2014, a 20% 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 20% 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 "2012 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