

Sec. 12-723-1. Extension of time for filing returns

(a) **General.** Except as set forth herein, no taxpayer shall receive any extension of time for filing a Connecticut income tax return. Any taxpayer who requests an extension of time for filing a return pursuant to this Part can assume that the Commissioner has acquiesced to the request unless otherwise notified. Consequently, a taxpayer shall not receive any confirmation that a request for extension has been accepted, but shall be notified if such request is denied. An extension of time to file shall terminate six months from the original due date of the return. An application for extension of time to file does not extend the time for payment of tax (see § 12-723-3 of this Part). Any person who is granted an extension under the provisions of this section shall attach a copy of the form applying for such extension to the face of the return when filed.

(b) **Federal extension requested.**

(1) Any individual, partnership, S corporation or fiduciary of a trust or estate which has requested an extension of time for filing the federal income tax return for the taxable year shall be granted an extension of time for filing the Connecticut return for such taxable year, if the requirements of either subdivision (2) or subdivision (3) of this subsection are met. The extension of time for filing the Connecticut income tax return for the taxable year shall be for the maximum period allowable under section 6081(a) of the Internal Revenue Code. A further extension of time for filing the Connecticut return for such taxable year shall be granted under subsection (c) of this section, if the taxpayer can demonstrate good cause for still being unable to file the return.

(2) An individual shall be granted an extension of time for filing the Connecticut return for such taxable year, if a tentative tax, as computed under subsection (d) of this section, is due from such individual, provided such individual files an application on the appropriate Form (Form CT-1040 EXT) and pays the tentative tax on or before the original due date of the Connecticut return. A partnership, S Corporation or fiduciary of a trust or estate shall be granted an extension of time for filing the Connecticut return for such taxable year, provided such partnership, S Corporation or fiduciary files an application on the appropriate Form (form CT-1065 EXT, Form CT-1120SI EXT, or Form CT-1041 EXT, respectively), and pays the tentative tax, if any, on or before the original due date of the Connecticut return.

(3) An individual shall be granted an extension of time for filing the Connecticut return for such taxable year without having to file Form CT-1040 EXT if no tentative tax, as computed under subsection (d) of this section, is due from such individual.

(c) **Extension for good cause.**

(1) A taxpayer who has not requested or been granted an extension of time for filing a federal income tax return (or who has been granted an extension of time for filing a Connecticut income tax return under subsection (b) of this section but seeks a further extension of time under this subsection) may apply for an extension of time for filing a Connecticut return, provided such taxpayer can demonstrate good cause for being unable to file the return on or before the appropriate due date. Such extension shall be granted only if the taxpayer files an application on the appropriate form (Form CT-1040 EXT, Form CT-1041 EXT, Form CT-1065 EXT or Form CT-1120SI EXT) and pays the tentative tax on or before the original due date of the return. Additional extensions of time for filing the Connecticut return for such taxable year shall be granted, if the taxpayer can demonstrate

good cause for still being unable to file the return, and files an application on the appropriate form on or before the date on which the previous extension expires.

(2) The provisions of this subsection apply to an individual who is a United States citizen or resident who (A) lives outside the United States and Puerto Rico, and whose tax home (within the meaning of section 162(a)(2) of the Internal Revenue Code) for federal income tax purposes is outside the United States and Puerto Rico, or (B) is in the armed forces of the United States serving outside the United States and Puerto Rico on the date such individual's federal income tax return is due. Such individual may demonstrate good cause for requesting an extension to file a Connecticut income tax return by stating on the application that he or she qualifies for the automatic extension of time for federal income tax purposes for United States citizens abroad. If such individual has been granted any extension of time for filing a federal income tax return, which extension terminates more than six months after the original due date of his or her Connecticut income tax return, such individual need not request any further extension of time for filing his or her Connecticut income tax return but, upon its filing, shall attach thereto proof that such federal extension was granted.

(d) Paying tentative tax.

(1) An individual or a fiduciary of a trust or estate who requests an extension of time for the filing of a Connecticut return as provided in subsections (b) and (c) of this section shall pay a tentative tax on or before the original due date of the return.

(2) The tentative tax is computed by estimating Connecticut taxable income and the tax thereon as though no extension had been requested. In computing the tentative tax due, credit should be taken for estimated tax payments made for the taxable year and Connecticut income tax withheld during the taxable year.

(3)

(A) If the tentative tax paid is less than the tax shown on the tax return for the taxable year, the taxpayer shall be assessed interest on the amount of underpayment at the statutory rate under Section 12-723 of the General Statutes for each month or fraction thereof from the original due date of the return until the date of full payment of the tax due for the taxable year. Except as otherwise provided in subparagraph (B) of this subdivision, a penalty of 10% of the amount by which the tax shown on the tax return for the taxable year exceeds the tentative tax paid shall also apply if the time to pay the tax has not been extended (see § 12-723-3 of this Part). (For the definition of "month or fraction thereof," see § 12-701(b)-1 of Part XIV.)

(B) No penalty shall be imposed if all of the following three conditions are met. First, the excess of the tax shown on the tax return for the taxable year over the tax paid on or before the original due date of such return is no greater than 10% of the tax shown on such tax return. Second, any balance due shown on such return for the taxable year is remitted with such return. Third, such tax return is filed on or before the extended due date thereof.

(e) Termination of automatic extension to file Connecticut income tax return. The Commissioner may, in his discretion, terminate at any time an automatic extension by mailing to the taxpayer a notice of termination. Such notice shall be mailed at least ten days prior to the termination date designated in such notice. The notice of termination shall be sufficient for all purposes when mailed to the address shown on the application for extension

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or to the person who requested such extension for the taxpayer at such person's last known place of business, even if such person is deceased or under a legal disability.

(Effective November 18, 1994; Amended December 19, 2002; Amended July 3, 2003)