

**Sec. 12-723-4. Extension of time to file informational returns**

(a) Any person required to file informational returns, whether on paper or magnetic media, may request an extension of time to file such returns upon demonstrating good cause by filing a Form CT-8809 (Request For Extension of Time to File Informational Returns) on or before the original due date of the returns.

(b) Where an extension is requested for filing federal informational returns, an extension of time to file such returns with the Department may be requested by filing a Form CT-8809, together with a copy of the letter from the Internal Revenue Service approving the request for a federal extension, with the Department.

(c) In general, if a request for extension was granted for federal tax purposes, an extension also shall be granted for Connecticut tax purposes. However, if a federal extension was not applied for or was not granted, good cause for granting an extension of time for Connecticut purposes may be demonstrated by furnishing an explanation on Form CT-8809.

(d) An extension of time to file informational returns shall not be automatically granted. The Department shall notify the applicant whether the application is approved or denied.

(e) The time to file informational returns shall be extended for 30 days from the original due date of the returns. If additional time to file is needed beyond the original extension period, an additional 30 days may be requested by submitting another Form CT-8809 and a copy of the first approval letter from the Department before the end of the original extension period.

(f) Approval of a request for an extension of time to file only extends the due date for filing the returns. It shall not extend the due date for furnishing the required copies or statements to the employees or payees.

(g) For purposes of this section, “informational returns” means a duplicate of the “state copy” of federal Forms W-2 (reporting payment of Connecticut wages), W-2G (for winnings paid to resident individuals, even if no Connecticut income tax was withheld), 1099-MISC (for payments to resident individuals or, if the payments relate to services performed wholly or partly within Connecticut, payments to nonresident individuals, even if no Connecticut income tax was withheld), 1099-R (for payments or distributions to resident individuals, but only if Connecticut income tax was withheld) and 1099-S (for all Connecticut real estate transactions).

(Effective November 18, 1994)