

**Application for Extension
of Time for Payment of Income Tax**

Place this form on TOP of your completed return.

TAXPAYER (Please Type or Print)	Your First Name and Middle Initial	Last Name	Your Social Security Number	
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number	
	Home Address (number and street)	PO Box	Apt. No.	Daytime Telephone Number ()
	City, Town or Post Office	State	ZIP Code	DEPARTMENT USE ONLY

IMPORTANT! PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS FORM.

This form is not an extension of time to file.

See *How to Get an Extension of Time to File* (on back) for additional time to file.

You must file this form on or before the due date of your return or your extension request will be denied.

I request a **six-month extension** of time from _____, 20____,
(Enter due date of return)
to _____, 20____, to pay tax (including individual use tax) of
\$_____ for the taxable year ending ► _____, _____.

This extension is necessary and payment of the tax at this time will cause me undue hardship because: (If more space is needed, please attach a separate sheet) _____

I am unable to borrow money to pay the tax because: _____

As evidence of the need for the extension, I am attaching: (1) a statement of assets (including all bank accounts, receivables, notes, stocks, bonds, cash value life insurance, automobiles, and real estate) and liabilities as of the last day of the preceding month (showing book and market values of assets and whether any securities are listed or unlisted); and (2) an itemized list of receipts (income) and disbursements (expenses) for the three months before the date the tax is due.

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

DECLARATION: I declare under the penalties of false statement 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. The penalties for false statement are imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE Keep a copy for your records.	Your Signature	Date	
	Spouse's Signature	Date	
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name, Address, and ZIP Code	FEIN	

Form CT-1127 Instructions

Purpose

The Commissioner of Revenue Services may grant an extension of time for payment of your Connecticut income tax and your individual use tax if you can show that it will cause you undue hardship to pay it on the date that it is due. This form must be filed with the Commissioner on or before the date prescribed by law for payment of the tax.

Undue hardship means more than mere inconvenience. You must show that you will have substantial financial loss if you pay your tax on the date it is due. (For example, such a loss could be caused by having to sell property at a sacrifice price.) You must show that you do not have enough cash, above necessary working capital, to pay the tax. In determining cash available, include anything you can convert into cash and show current market prices. Also show that you are unable to borrow money to pay the tax, except under terms that will cause you severe loss and hardship.

Who May File Form CT-1127

Filers of **Forms CT-1040, CT-1040EZ, CT-1040NR/PY, CT-1041, and CT-1120SI** may file this form.

Limitation

As a general rule, an extension of time to pay any part of income tax shown on a return is limited to six months from the date that payment is due.

Security

Security satisfactory to the Commissioner may be required as a condition for granting an extension. This is to assure that the risk of loss to the State of Connecticut will be no greater at the end of the extension period than it was at the beginning. The determination of the type of security, if any is required, will depend on the circumstances in each case. You will be contacted by the Department of Revenue Services, Collection and Enforcement Division, if any security is required.

Penalty and Interest

If the extension of time for payment is approved, no penalty will be assessed if the tax due is paid on or before the end of the extension period. If the extension of time for payment is not granted or the tax due is not paid on or before the end of the extension period, a penalty of 10% (.10) of the amount of tax underpaid will be applied. In either case, monthly billing statements will be issued to you until the balance is paid in full.

If after the extension period you are subject to a penalty that you believe was unjustly assessed, you may request a penalty waiver. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Include your name, Social Security Number, name of original form filed or billing notice received, and taxable filing period on all correspondence. Mail your penalty waiver request to:

**Department of Revenue Services
Penalty Review Committee
PO Box 5089
Hartford CT 06102-5089**

Interest cannot be waived. Before a penalty waiver can be granted, you must **pay all tax and interest due**.

Where the time for payment of Connecticut income tax is extended, interest will be added at the rate of 1% (.01) per month or fraction of a month on any balance due from the original due date of the Connecticut income tax return (determined without regard to any extension of time to file) to the date of actual payment.

How to Get an Extension of Time to Pay

To obtain a Connecticut extension of time for payment of income tax, you **must** complete **Form CT-1127** in its entirety **and** attach **Form CT-1127** to the **front** of your **timely** filed Connecticut income tax return or timely application for extension of time to file. We will notify you **only** if your request is denied.

How to Get an Extension of Time to File

- File **Form CT-1040 EXT**, if you need additional time to file **Form CT-1040EZ, Form CT-1040, or Form CT-1040NR/PY**.
- File **Form CT-1041 EXT** if you need additional time to file **Form CT-1041**.
- File **Form CT-1120SI EXT** if you need additional time to file **Form CT-1120SI**.

Signature

You **must** sign this form. If you are filing a joint return, both you and your spouse must sign.

Others Who Can Sign For You

Anyone with a signed Power of Attorney may sign on your behalf.

If a taxpayer is unable, by reason of illness, absence or other good cause to sign a request for an extension, any person standing in a close personal or business relationship (including attorneys, accountants, and enrolled agents) to the taxpayer may sign the request on his or her behalf and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

Paid Preparer's Signature

Anyone you pay to prepare your return **must** sign and date it. Paid preparers **must** also enter their Social Security Number or Personal Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

For Further Information

Please call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.