

**FORM CT-1127**  
**Application For Extension**  
**of Time for Payment of Income Tax**

Your First Name and Middle Initial		Last Name (As shown on your Income Tax Return)		Your Social Security Number or FEIN	
If a <i>Joint</i> Return, Spouse's First Name and Middle Initial		Last Name (As shown on your Income Tax Return)		Spouse's Social Security Number	
Home Address	Number and Street	Apt. No.	PO Box	Your Telephone Number	
City, Town or Post Office	State	ZIP Code		(      )	

**IMPORTANT! PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION**

**This form must be attached to the front of your timely filed return or timely application for extension of time to file. This form is not an extension of time to file. Use Form CT-1040 EXT if you need additional time to file your return.**

I request a six-month extension of time from \_\_\_\_\_, 20\_\_\_\_,  
 (Enter due date of return)  
 to \_\_\_\_\_, 20\_\_\_\_, in which to pay tax (including individual use tax) of  
 \$\_\_\_\_\_ for the taxable year ended \_\_\_\_\_, \_\_\_\_\_.

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 penalty for false statement is 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.

<b>SIGN HERE</b>  Keep a copy for your records	Your Signature	Date
	Spouse's Signature	Date
	Paid Preparer's Signature	Date
	Firm Name and Address	Federal Employer ID Number

# 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. Your application 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 use 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 Use Form CT-1127

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

## Limitations

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 you believe that a penalty was unjustly assessed, you have the right to request a penalty waiver. Requests must be in writing and contain a clear and complete explanation. They should be addressed to:

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

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 File Form CT-1127

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

## Signature

This form must be signed. If you are filing a joint return, you and your spouse must sign.

## Others Who Can Sign For You

Anyone with a signed Power of Attorney can 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.

## For More Information or Assistance With Completing This Form

Contact Taxpayer Services at: **1-800-382-9463** (toll-free from within Connecticut) or **1-860-297-5962** (from anywhere).