

# Form CT-1127

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

**Place this form on top of your completed Connecticut income tax return. Complete in blue or black ink only.**

This form is not an extension of time to file. See *How to Get an Extension of Time to File* (on back) for additional information.

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

Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

<b>Taxpayer</b>  Please type or print.	Your first name and middle initial	Last name	▶	Your Social Security Number (SSN) ____-____-____
	If a joint return, spouse's first name and middle initial	Last name	▶	Spouse's Social Security Number ____-____-____
	Name of estate, trust, partnership, or entity			Federal Employer Identification Number ____-____
	Mailing address (number and street), apartment number, PO box			Daytime telephone number ( )
	City, town, or post office	State	ZIP code	▶

I request a **six-month extension** of time to **October 15, 2011**, to pay my Connecticut income tax of \$ \_\_\_\_\_ for the year beginning January 1, 2010, and ending December 31, 2010.

If you are **not** a calendar year taxpayer, complete the following statement:

I request a six-month extension of time to \_\_\_\_\_, to pay my Connecticut income tax of \$ \_\_\_\_\_ for the year beginning \_\_\_\_\_ and ending ▶ \_\_\_\_\_.

This extension is necessary and payment of the tax at this time will cause me undue hardship because: (If more space is needed, 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 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.

<b>Sign Here</b>	Your signature		Date
	Spouse's signature		Date
Keep a copy for your records.	Paid preparer's signature	Date	Telephone ( )
	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 it will cause you undue hardship to pay the tax on the date it is due. Form CT-1127 must be filed with the Commissioner on or before the fifteenth day of the fourth month following the close of your taxable year. This is April 15 if your taxable year is the calendar year. We will notify you only if your request is denied.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

**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, a loss could be caused by having to sell property at a sacrifice price.) You must show 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 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 the following forms may file Form CT-1127:

- **Form CT-1040**, *Connecticut Resident Income Tax Return*;
- **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*;
- **Form CT-1041**, *Connecticut Income Tax Return for Estates and Trusts*; and
- **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*.

**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 (DRS) Collection and Enforcement Division if any security is required.

**Interest and Penalty:** 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% 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. To make a penalty waiver request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the DRS Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at 860-297-4797.

Department of Revenue Services  
Penalty Waiver Unit  
PO Box 5089  
Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2010(1)**, *Requests for Waiver of Civil Penalties*.

Where the time for payment of Connecticut income tax is extended, interest will accrue at 1% 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 request a Connecticut extension of time to pay your Connecticut income tax, you must complete Form CT-1127 in its entirety.

If you are requesting an extension of time to file your Connecticut income tax return, attach Form CT-1127 on top of your request.

If you are not requesting an extension of time to file your Connecticut income tax return, attach Form CT-1127 on top of your Connecticut income tax return.

### How to Get an Extension of Time to File

- File **Form CT-1040 EXT** if you need additional time to file Form CT-1040 or Form CT-1040NR/PY. You can file Form CT-1040 EXT online at [www.ct.gov/DRS](http://www.ct.gov/DRS).
- File **Form CT-1041 EXT** if you need additional time to file Form CT-1041.
- File **Form CT-1065/CT-1120SI EXT** if you need additional time to file Form CT-1065/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 is considered as a duly authorized agent for this purpose provided the request states 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 SSN or Personal Tax Identification Number (PTIN) and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

**For More Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut call outside Greater Hartford calling area); or
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.