



**Form CT-PET EXT**  
**Application for Extension of Time to File**  
**Connecticut Pass-Through Entity Tax Return**

**2024**

See instructions on back before completing this application.

Name of pass-through entity (PE) <b>This return MUST be filed electronically!</b>		Federal Employer ID Number (FEIN)
Number and street	PO Box	Connecticut Tax Registration Number
<b>DO NOT MAIL paper tax return to DRS.</b>		
City, town, or post office	State	ZIP code

**This is not an extension of time to pay your tax.**

Payment must be included if any tax is due or interest and penalties may apply. An extension granted by the Internal Revenue Service does not automatically extend the Connecticut filing date. See instructions.

**Type of PE**

- Limited liability partnership (LLP)
- Limited partnership (LP)
- General partnership (GP)
- S corporation
- Partnership (LLC treated as a partnership)

I request a **six-month extension** of time to **September 15, 2025**, to file **Form CT-PET, Connecticut Pass-Through Entity Tax Return**, and the same extension of time to furnish **Schedule CT K-1, Member's Share of Certain Connecticut Items**, to members for calendar year 2024, or until - - (MM-DD-YYYY) for taxable year ending - - (MM-DD-YYYY)

A federal extension has been requested on federal Form 7004, Application for an Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, for calendar year 2024 or taxable year beginning - - (MM-DD-YYYY) and ending - - (MM-DD-YYYY). If a federal extension has not been filed, explain why you are requesting the Connecticut extension:

**Notification will be sent only if the extension request is denied.**

1. <b>2024 tax liability:</b> You may estimate this amount. An amount <b>must</b> be entered on Line 1. If no tax is due, enter zero "0."	1.		.00
2. Estimated payments made during taxable year and overpayment applied from prior year	2.		.00
3. <b>Amount due with this form.</b> Subtract Line 2 from Line 1. If less than zero, enter zero "0."	3.		.00

**Declaration:** I declare under the penalty of law that I have examined this return 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>	Signature of general partner or corporate officer	Title	Date (MM-DD-YYYY)	Telephone number
	Paid preparer's signature		Date (MM-DD-YYYY)	Preparer's SSN or PTIN
Keep a copy of this return for your records.	<b>This return MUST be filed electronically!</b>		- -	
	Print paid preparer's name	Firm's FEIN	Telephone number	
	Firm's name	Check if self-employed <input type="checkbox"/>		
Firm's address				

**You are required to file this form and remit payments electronically. See instructions on reverse side for filing form and payment options.**



## Form CT-PET EXT Instructions

### Form CT-PET EXT must be filed and paid electronically.

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

### Partnerships and S Corporations

Use **Form CT-PET EXT**, *Application for Extension of Time to File Connecticut Pass-Through Entity Tax Return*, to request a **six-month extension of time to file Form CT-PET**, *Connecticut Pass-Through Entity Tax Return*, and the same six-month extension of time to furnish **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*, to members.

It will not be necessary to include a reason for the Connecticut extension request if an extension request has already been filed with the Internal Revenue Service for the pass-through entity (PE) on federal Form 7004, *Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns*.

If federal Form 7004 was not filed, the PE can apply for a six-month extension to file Form CT-PET if there is reasonable cause for the request.

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

To get a Connecticut filing extension, the PE **must** complete and file Form CT-PET EXT on or before the due date of the return and pay the amount shown on Line 3.

### When to File Form CT-PET EXT

If you are filing a calendar-year Form CT-PET, file Form CT-PET EXT on or before March 15, 2025. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if filed by the next business day. If you are filing Form CT-PET for a taxable year other than the calendar year, file Form CT-PET EXT on or before the fifteenth day of the third month following the close of the taxable year.

**We will notify you only if the extension request is denied.**

Form CT-PET EXT **only extends the time to file** Form CT-PET and the time to furnish Schedule CT K-1 to members. Form CT-PET EXT **does not extend the time to pay** the amount of tax due.

**Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, must be filed to extend the due date for any payment due with this extension.

### Electronic Payment Options

If you file Form CT-PET EXT using **myconneCT** at **portal.ct.gov/DRS-myconneCT** you **must** make an electronic payment at that time. After logging in to **myconneCT**, find your tax account on the Summary screen, select the *File an Extension* link, choose your payment method, and file Form CT-PET EXT.



- **Pay by Direct Payment:** Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date.
- **Pay by Credit Card or Debit Card:** You may elect to pay your tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the credit card service provider. You will be informed of the amount of the fee and may elect to cancel the transaction. Your payment will be effective on the date you make the charge.

At the end of the transaction, you will be given a confirmation number for your records. Tax not paid on or before the due date will be subject to penalty and interest.

### Interest and Penalty

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at the rate of 1% per month or fraction of a month until the tax is paid in full.

### Late Payment Penalty

The penalty for underpayment of tax is 10% of the tax not paid on or before the original due date of the return.

### Late Filing Penalty

If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

### Electronic Payment Penalties

The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

When initiating a payment through your financial institution's online banking system you **must** verify that your financial institution is sending an EFT, not a check.