
Taxpayer Alert

2024 Form CT-1065/CT-1120SI and 2024 Form CT-PET Filing and Payment Initiative

Purpose: This publication alerts taxpayers and practitioners to a settlement initiative regarding the filing and payment of liabilities associated with the **2024 Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, and the **2024 Form CT-PET**, *Connecticut Pass-Through Entity Return*. Given the delay by the Department of Revenue Services (“DRS”) in making these forms available to software companies, DRS will agree to forgo otherwise applicable penalty and interest provided taxpayers file the applicable return(s) and pay the associated liabilities in full by April 15, 2025.

As explained in **TSSB 2025-4**, *DRS Provides Filing Season Update Options Available to File Form CT-1065/CT-1120SI and Form CT-PET*, the DRS has been coordinating with the various software companies regarding the status of the integration of both the **2024 Form CT-1065/CT-1120SI** and the **2024 Form CT-PET** into their programs and platforms. Despite best efforts, it does not appear that these forms will be widely supported by the various software companies reasonably in advance of their March 15, 2025, due date. As such, the only available method to file these returns is through the DRS’ online portal (**myconneCT**). In recognition of the limited availability of these forms and in order to accommodate the preferred method of filing these forms through third party software, the DRS developed this initiative, the terms of which are described below.

In order to participate in this initiative taxpayers must:

- File a **2024 Form CT-1065/CT-1120SI** and/or **2024 Form CT-PET** by April 15, 2025; and
- Pay any associated liabilities in full by April 15, 2025.

Receipt by DRS of such form(s) and corresponding payment on or before April 15, 2025, will constitute the taxpayer’s written acceptance of the terms of the settlement initiative. In exchange for compliance with these terms, the DRS will agree to forgo the penalties and interest that accrued between March 15, 2025, and April 15, 2025, relative to said return(s).

Any taxpayer who does not file the applicable return or returns and make full payment of the associated liability is ineligible to participate in the initiative. Consistent therewith, any taxpayer who files an extension of time to file **Form CT-1065/CT-1120SI** and **Form CT-PET** is ineligible to participate in the initiative. So as to be clear, such extensions must be filed on or before March 15, 2025, in order to be considered timely.

For additional information regarding this initiative, please visit the DRS’ website at portal.ct.gov/DRS.

Effective Date: Upon issuance.

Effect on Other Documents: None.

For the Latest News: Visit the DRS website at portal.ct.gov/DRS.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at portal.ct.gov/DRS-myconneCT.