



SALT Alert! 2025-04: Connecticut Extends Filing and Payment Deadline for Tax Year 2024 Composite Income Tax and Pass-Through Entity Returns

The Connecticut Department of Revenue Services (DRS) extended the filing and payment deadline for 2024 state composite income tax and pass-through entity tax (PTET) returns to April 15, 2025. The DRS has been working with third party software companies to integrate these new forms into their platforms, but the process is not expected to be completed sufficiently in advance of the original March 15th, 2025, deadline. As such, taxpayers that file 2024 Form CT-1065/CT-1120SI *Connecticut Composite Income Tax Return*, and/or 2024 Form CT-PET *Connecticut Pass-Through Entity Return* **OR** request an extension of time to file these forms, **AND** pay the tax in full by April 15, 2025, will not be subject to penalties and interest. For taxpayers that request an extension of time to file these forms, the extended due date remains September 15th, 2025.

To request an extension for Form CT-1065/CT-1120SI *Connecticut Composite Income Tax Return*, use Form CT-1065/CT-1120SI EXT. To file an extension for the PTET return, use Form CT-PET EXT.

Resources

For additional information regarding the Connecticut filing and payment extension, please see [TSSB 2025-5](#). For additional information regarding the options available for filing 2024 Form CT-1065/CT-1120SI and 2024 Form CT-PET, please see [TSSB 2025-4](#).

Contacts

For questions regarding the Connecticut filing and payment extension, please contact [Eric Newhart](#).