

# Connecticut Tax News

quarterly

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A PUBLICATION OF THE CONNECTICUT DEPARTMENT OF REVENUE SERVICES

## From the Commissioner *Gene Gavin*

### An award for DRS, new appointments, and an update on mail delays

It gives me great pleasure to congratulate members of the DRS Special Investigations Section (SIS) of our Collection & Enforcement Division, for adding yet another honor for the Agency – our thirteenth award in six years! This month, SIS collected a Silver Connecticut Innovation Prize for developing the



Suspicious Filer Program, an effective, fast, secure means of intervening in fraudulent income tax refund schemes perpetrated nationally.

The Connecticut Innovation Prize is awarded for programs that demonstrate innovation and performance excellence by the Connecticut Quality Improvement Award Partnership, a non-governmental, non-political state organization. Our program was measured against the achievement of every type of organization in all business sectors.



DRS Special Agent Calvin Mellor developed the Suspicious Filer Program, with assistance from others in SIS, to fill a void in enforcement communications among state tax jurisdictions. A prior program that was privately operated failed because of high costs and slow response

► **COMMISSIONER**, page 2

## DRS Targets Bars, Restaurants, and Package Stores

DRS has launched a special initiative aimed at increasing the retail liquor industry's compliance with Connecticut's tax laws in general, and sales and use taxes specifically. Based on a preliminary study conducted by the DRS, Commissioner Gene Gavin estimates that the retail liquor industry underreports sales tax by between \$29 million and \$36 million annually.

"It is time to crack down on businesses such as these that collect tax dollars from consumers but fail to remit them to the state," said Gavin.

The DRS Discovery Unit is leading the initiative to bring the retail liquor industry into compliance. Created by Gavin in 1996, the unit identifies areas of noncompliance with Connecticut's tax laws. Cash-based businesses have been at the top of the unit's list and projects targeting various cash-based industries have resulted in assessments totaling more than \$100 million.

In a preliminary study of the retail liquor industry in Connecticut, the Discovery Unit found that retail liquor establishments, primarily bars and restaurants, are actually purchasing more alcoholic

► **Retail Liquor**, page 3

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## Commissioner Gavin Leads NESTOA In 2001

Commissioner Gene Gavin became President of the North Eastern States Tax Officials Association (NESTOA), at its Annual Meeting held in October in Waterville Valley, New Hampshire.

NESTOA membership consists of the top tax administrators of fourteen tax jurisdictions. In addition to Connecticut, participant states include: Maine, New Hampshire, Massachusetts, Rhode Island, Vermont, New York, New Jersey, Pennsylvania, Maryland, and Delaware. Also, the tax jurisdictions of New York City, Philadelphia, and

► **NESTOA 2001**, page 2

## DRS Staff Changes

### New General Counsel and Legal Division Director Take Over

Attorney John M. Dunham has been appointed General Counsel and First Assistant Commissioner of the Connecticut DRS, filling the position vacated in early September by Attorney Richard Nicholson.

Dunham has been managing attorney for the DRS Legal Division since late 1997, overseeing its legal staff of seventeen. Recently, he was promoted

► **DRS Staff Changes**, page 3

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity and fairness of the State's tax programs.

time. This new program, using encrypted electronic communication over the Internet, addresses those issues and is affordable to smaller states like ours. Although the program has been fully active for little more than a year, it has already saved Connecticut from paying out more than twenty fraudulent large refund claims. (More details of the program are in the article on Page 4.) I commend the SIS team for their innovative approach to effective enforcement. It is this kind of dedication to fulfilling our responsibilities by all DRS employees that makes this Agency the leader in state tax administration on the whole planet!

While I am speaking of DRS leadership, I know that our place is secure with the recent appointments of Attorney John Dunham as DRS General Counsel and First Assistant Commissioner, and Attorney Felicia Hoeniger as Tax Legal Director. Many of our customers are already familiar with the high caliber of the work of John as Tax Legal Director, and Felicia as our litigation specialist. I am pleased that these talented, highly qualified lawyers have agreed to accept new roles in the Agency, and look forward to working with them. (See *DRS Staff Changes*, beginning on front page.)

Many taxpayers, as well as state legislators, have contacted me regarding the costs the state suffered in April and May because of delayed tax payments sent by

### Commissioner from page 1

certified mail through the U.S. Postal Service. I want to assure you that your concerns and demands for restitution of the lost interest on those deposits is being pursued diligently. At the hearing before the legislature's Finance Committee in July, the State Treasurer's Office estimated that Connecticut lost as much as \$300,000 in interest on the \$140 million in tax payments received more than three weeks after the April 18 filing deadline. These payments were all filed on or before the filing deadline, but had been stuck in a logjam behind closed doors at the postal facility in Hartford. Soon after an article citing the delay appeared in *The New York Times*, a team from the Office of Inspector General (OIG) of the U.S. Postal Service visited DRS to interview us about our experience. In the same article, other instances of postal delays were exposed, with some tax jurisdictions experiencing even more costly impact than ours. The Senate Governmental Affairs Committee, spurred by a request by Connecticut's Senator Joseph Lieberman, charged them with investigating what appeared to be widespread mail delivery problems. In *The Times* article, a spokesman for the U. S. Postal Service opened the door to the possibility of reimbursement for costs due to the delays. At the meeting with OIG,

I raised the question of compensation for our lost funds, and was given a firm, "no comment" by investigators.

I have requested Attorney General Richard Blumenthal to determine if Connecticut has a legal basis for pursuing a recapture of lost funds from the U.S. Postal Service. We are waiting for his determination.

I want to assure you that we at DRS are working to protect Connecticut taxpayers from this kind of costly delay in the future. The U.S. Postal Service is an essential partner in DRS fulfilling its responsibilities. DRS mails over 6 million tax returns to Connecticut taxpayers each year, and most of those are filed with DRS by mail. Over the decades, our staff has worked closely with the local and regional staff of the U.S. Postal Service to ensure timely delivery and receipt of all mail. However, the costs of this year's breakdown in postal service should not be ignored. Although the implementation of 2000 tax law changes has just been completed, DRS is already at work on the 2001 proposals. I am very proud of the huge number of taxpayer-friendly tax measures proposed by DRS that have been accepted and signed into law during the past six sessions of the General Assembly. We continue to look for ways to clarify and streamline the state's tax statutes, as well as add fairness and equity for all taxpayers. As always, please feel free to phone or e-mail me with your comments and suggestions. **T<sub>N</sub>**

### NESTOA 2001, from page 1

Washington, D.C. are members. Similar organizations have been formed in other U.S. regions.

NESTOA provides a structure for tax administrators to discuss and compare state tax policy and procedures, and to develop consistent compliance and enforcement methods across jurisdictional lines. NESTOA has proven very valuable in resolving complex issues in today's universe of fast moving lifestyle and commerce changes where more and more taxpayers cross state and city lines to live and work.

Joseph Thomas, Tax Division Chief of the Audit Division, has been a key DRS representative to

NESTOA over the past several years. Among past accomplishments of NESTOA are:

- Establishment of a NESTOA Agreement for the Exchange of Tax Information.
- Formation of Working Groups among member states to address complex issues that affect each state and their citizens.
- Formulation of a NESTOA policy to establish uniformity of domicile guidelines for personal income tax.
- Joint efforts and discovery initiatives to identify multi-state non-filers.



- Improved communications among states to address cross-jurisdictional corporate business tax matters.

Commissioner Gavin has set some challenging goals for his year as NESTOA's President. "I want

to step up the dialogue among my colleagues in NESTOA member states, not only to benchmark for excellence, but to see if we can implement several programs that could help all of us serve our customers better," he said. **T<sub>N</sub>**

**DRS Staff Changes**, from page 1

to the position of Tax Legal Director. Between 1993 and 1997, he served as managing attorney of the Inheritance Tax Division of the agency. Since joining the State of Connecticut in 1970, he has been an assistant attorney general and also specialized in sales and use taxes.

Dunham is a graduate of Brown University and the University of Connecticut School of Law. He is a member of the Connecticut Bar.

Dunham acknowledged, "I am very pleased that Commissioner Gavin has shown the confidence in me to assume this position. I look forward to continuing the high standards and direction of Agency policy established by Commissioner Gavin." He added, "I will use the strong relationships I have with Agency Directors and tax professionals to assist me in continuing to develop fair and effective tax administration."

Gavin has also appointed Attorney Felicia S. Hoeniger to Dunham's former slot as Tax Legal Director of the DRS Legal Division. Ms. Hoeniger has had the lead role in managing the agency's litigation. In that capacity, she is the DRS liaison with the state's Attorney General's Office, assisting with settlement negotiations, trial preparation, and appeals. She has also been closely involved with implementation of legislative and regulatory changes necessitated by judicial decisions, as well as handling Freedom of Information requests and subpoenas.

Ms. Hoeniger graduated with honors from Yeshiva University's Benjamin N. Cardozo School of Law in New York. She is admitted to practice law in Connecticut and New York.

Ms. Hoeniger's immediate plans as Director of the Legal Division are, "to build on the high standards that John Dunham set during his tenure." She stated, "The Division will continue to focus on meeting the diverse legal needs of the Agency while striving to follow the DRS commitment of providing clarity, certainty, and fairness in the administration of Connecticut's tax laws." She added, "I look forward to the challenge of leading my colleagues in continuing to deliver exceptional service from the Legal Division."

Commissioner Gavin commented, "I have worked closely with these two fine attorneys since becoming head of DRS in 1995, and admire their integrity and commitment to our mission and our customers. I believe that they will continue to build on the DRS accomplishments that have provided positive benefits to Connecticut taxpayers, and that they will help lead us to an even stronger position of leadership among state tax administrations across the country." **T<sub>N</sub>**

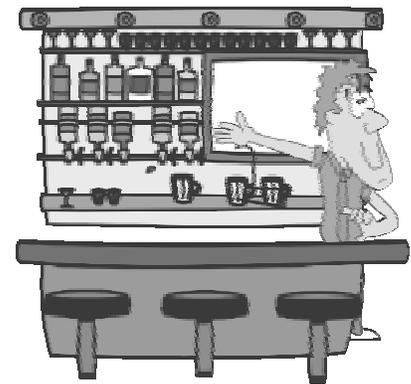
**Retail Liquor**, from page 1

beverages than they are selling. These findings were consistent with similar studies conducted by both New York and New Jersey. Relying on their studies, New York and New Jersey both conducted successful audit programs of their state's retail liquor industry, resulting in assessments of \$66 million and \$77 million respectively.

To properly implement this initiative, the DRS has notified all 78 licensed distributors of alcoholic beverages in Connecticut that they are required to provide certain records to DRS. Specifically, all licensed distributors must provide the DRS with records relating to the sale of alcoholic beverages to bars, restaurants and package stores located in Connecticut.

Commissioner Gavin is encouraging any of the over 5,800 retail liquor establishments located in Connecticut that have not been properly reporting and remitting sales tax to amend their returns. Commissioner Gavin is also reminding taxpayers of the Connecticut Voluntary Disclosure Program, under which taxpayers can come forward and voluntarily pay any taxes owed before being audited by the DRS. Under the Connecticut Voluntary Disclosure Program, the DRS will not apply penalties and will limit the period it may examine a taxpayer's filing history for those taxpayers who voluntarily come forward to remit unpaid or underreported Connecticut taxes. For more information of the Connecticut Voluntary Disclosure Program, please see **Announcement 98(2)**, which is available on the DRS web site: [www.drs.state.ct.us](http://www.drs.state.ct.us).

"We are doing what we can to avoid ambushing taxpayers with this initiative," said Gavin. "However, we cannot continue to let dishonest retailers collect taxes from consumers and not pay those taxes over to the state. After all, failure by the DRS to collect taxes properly due means that honest taxpayers will shoulder more tax burden that they should have to," he added. Borrowing from a popular lifestyle personality, Gavin added, "That's a bad thing!"



For more information about the Retail Liquor Industry Initiative, please contact the DRS Taxpayer Services Division toll-free from anywhere in Connecticut at **800-382-9463**, or **860-297-5962**, from anywhere. Information is also available on the DRS web site all day, seven days a week, [www.drs.state.ct.us](http://www.drs.state.ct.us). **T<sub>N</sub>**

## Enforcement Unit Wins Innovation Award

### *Technology developed to finger income tax frauds fast*

DRS has been awarded a Connecticut Innovation Prize for a new program developed by its Special Investigations Section targeted at stopping fraudulent tax refunds. The prize was awarded to the Suspicious Filer Program in the annual competition sponsored by the Connecticut Quality Improvement Award (CQIA) Partnership. This award is the thirteenth of various quality and innovation honors DRS has received during the six years of Commissioner Gavin's tenure.

The award winning Suspicious Filer Program uses computers and the Internet to enable participating states across the country to instantaneously share information about false tax refund schemes, preventing the mailing of refund checks to the lawbreakers.

"The Connecticut DRS has been the leader in using electronic technology and the Internet to provide greater benefits to taxpayers at much lower costs," said Tax Commissioner Gene Gavin. "Now, the Suspicious Filer Program is demonstrating that technology can also be a valuable

tool to protect Connecticut from fraudulent tax schemes."

The Suspicious Filer Program was developed by Special Agent Calvin Mellor, DRS Enforcement Unit Supervisor, with the assistance of other DRS officers in the unit. It addresses a growing problem of widespread and multiple false income tax returns being filed by a small, yet sophisticated element. Many times these returns are filed by incarcerated individuals from inside prison walls.

Connecticut's enforcement agents saw a need for a new technology-based program when older, slower, and more costly exchange programs were no longer responsive in a timely manner. The new methodology enables agents to quickly identify false returns through specific identifiers, to block refunds before checks are generated, and initiate criminal investigations. Because these schemes are frequently perpetrated in several states simultaneously, the instant notification of other states identifying details on the returns, also allows them to act swiftly.

To protect the strict confidentiality of taxpayer records, the Suspicious Filer Program uses digital encryption that is based on an algorithm that is 16 times the level of personal data privacy. It is similar to that used by top national security agencies. In addition, the state agencies using the program share their detection techniques and systems manuals, helping each other refine and enhance their own methodologies.

More than 20 fraudulent refund claims were identified in the first year of the program's use in Connecticut. Also, 14 states have joined Connecticut in the program, with interest being shown by many of the other 27 states that have income taxes.

Hans Spalter, Director of the DRS Compliance Group, said, "This innovative program has already transformed the future of multi-state tax fraud interdiction. It is far more cost-effective to stop crimes in progress than to try to recover refund monies paid out and pursue lengthy court actions. As the program grows, DRS expects to be

► [Suspicious Filer Program](#), page 7

## 2000 University of Connecticut Income Tax School

The 2000 University of Connecticut Income Tax School is being held November 13 and 14 at the Ramada Inn, Meriden, Connecticut. The School is a two-day program on Federal and State taxes. It is designed to bring participants up-to-date on the latest tax law information for the coming tax preparation season. The program is designed for tax practitioners, consultants, accountants, and others who professionally prepare tax returns. Last year, over 39,000 tax practitioners in 39 states attended similar Tax Schools.

Instructors for the program are employees from the Internal Revenue Service, Connecticut Department of Revenue Services, and accountants and attorneys in private practice. Each registrant receives a copy of the *2000 University of Connecticut Income Tax Manual*. It includes chapters on *Recent Rulings and Cases, New Tax Legislation, Individual Taxpayer Issues, Small Business Issues, Electronic Filing, Sale of a Business, Form 1099 Issues, Issues for Older Taxpayer, Retirement, Divorce, Loss Limitations, Investment Depreciation, Compliance,*

*Gifts, Deal of Taxpayer, Business Entities, and Ethics.* A *What's New Supplement* providing additional information on 2000 tax changes will be mailed to registrants in January 2001. Those who attend the entire session will be awarded 16 hours of Continuing Professional Education (CPE) credit.

The registration fee is \$210.00 with an early registration fee of \$195.00 for those who register before October 13. Lunches and continental breakfasts will be served both days along with break

► [UCONN Tax School](#), page 7

## Web Site Being Used to Deliver Last of 1999 Sales Tax Rebates

Commissioner Gene Gavin launched a final effort to locate the small group of taxpayers whose 1999 Sales Tax Rebate checks were returned to DRS by the U.S. Postal Service. In August, DRS posted an interactive Web page so that anyone who believes they were eligible for a rebate but did not receive a check can log on and determine if the DRS is holding a rebate for them.



Of the 2.3 million rebates issued, DRS was able to deliver all but about 13,000, or less than one percent. The checks DRS is now holding were returned by the U.S. Postal Service because of incorrect or outdated addresses, no postal forwarding orders, or the person was unknown at the address.

“These Rebates belong in the pockets of the taxpayers they were meant for,” said Gavin. “We are making every effort possible to deliver them to their owners.”

Gavin pointed out that in most cases the checks were not delivered because the recipient neglected to inform their post office or the Social Security Administration of a change of address or change of name. Before each mailing of Rebate

checks, DRS checked all addresses of recipients against a national address database.

However, this database may not catch the most recent changes.

As checks are returned to DRS, it uses several other processes to

obtain better addresses. These include using information from U.S. Postal Service change of address notices it receives and comparing data with Connecticut income tax returns being filed for the current year. When a new address becomes available, DRS re-mails the Rebate to the recipient at the new address. Using all these methods, the number of previously undelivered checks has already been reduced by about half.

“DRS has already applied every resource that is available to locate Connecticut taxpayers who were issued Rebates under the 1999 Sales Tax Rebate Program,” Gavin said. “Now we are hoping that our Web site will help us find taxpayers who were issued a Rebate but who may have moved several times or have changed their names in the past two years.”

Gavin explained that the 1999 Rebate program has ended and DRS is not able to issue any new Rebate checks. However, if a check was issued to a qualified recipient prior to June 30, 2000, and that check was returned to DRS, a replacement check can be issued.

Checking the DRS Web site — **www.drs.state.ct.us** — can be faster for taxpayers than using the phone. It is available 24 hours a day, seven days a week. To safeguard taxpayer privacy, the taxpayer enters only his or her last name, first initial, and part of his or her Social Security Number on the Returned Check Locator page. If the information provided matches the DRS's list of undeliverable checks, the DRS may be holding a check for the taxpayer. If so, a telephone number will be provide for taxpayers to contact DRS.

If the search tells the taxpayer that there is no match, it means the taxpayer was not eligible for the Rebate, or has already received a Rebate check in a mailing between September 1999 and June 2000.

The Rebates that DRS is holding are worth more than \$650,000. If they are not delivered to the named recipients, after 5 years they will be turned over to the Office of the State Treasurer and be held as unclaimed property until the recipient makes a claim. **T<sub>N</sub>**

### New Home for Waterbury Regional Office

The long-awaited move of the DRS Waterbury Office took place at the end of September. DRS is the newest state agency to locate in the new **Rowland State Government Center at 55 West Main Street**. The Department of Motor Vehicles administration and a unit of the Department of Transportation moved there earlier.

The DRS suite is on the first floor, providing fully accessible facilities for the walk-in office for

Taxpayer Services and the Waterbury Audit Field Office. DRS staff is looking forward to being able to serve customers better with the technology upgrades and additional work space that is now available. The office is also on a major bus route for easy transportation.

**State of Connecticut  
Department of Revenue Services  
Rowland State Government Center  
55 West Main Street, Suite 100  
Waterbury CT 06702-2004**

The new Waterbury telephone numbers are **203-805-6789** for Taxpayer Services, and **203-805-6752**, for the Audit Division. **T<sub>N</sub>**

# Connecticut Tax Calendar

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

## OCTOBER

- 1 Corporation Business Tax Annual Return for June 2000 year-end
- 15 Unrelated Business Tax Return  
CT-G  
Connecticut S Corporation Information and Composite Income Tax Return  
Connecticut Partnership Income Tax Return  
Corporation Business Tax Installment Payments  
Form CT-1120 ESA July 2001  
Form CT-1120 ESB April 2001  
Form CT-1120 ESC January 2001  
Form CT-1120 ESD October 2000  
Estimated Unrelated Business Income Tax Installments  
Cigarette Vending Machine Tax Return  
Connecticut Individual Income Tax Returns on Extension
- 25 Motor Vehicle Fuels Tax Return
- 31 Sales and Use Taxes Return Monthly & Quarterly Filers  
Connecticut Quarterly Reconciliation of Withholding  
Dry Cleaning Surcharge Return  
Motor Carrier Road Tax Return  
Petroleum Companies Gross Earnings Tax Return  
Room Occupancy Monthly and Quarterly Tax Filers  
Admissions & Dues Monthly Tax Filers  
Tourism and Rental Surcharge Monthly and Quarterly Tax Filers  
Connecticut Hazardous Waste Tax Return  
Connecticut Solid Waste Tax Return  
Gas, Electric & Steam Companies Gross Earnings Tax Return  
Seed Oyster Tax Return

## NOVEMBER

- 1 Corporation Business Tax Annual Return for July 2000 year-end corporations
- 15 Unrelated Business Tax Return  
CT-G

## November 15 (continued)

- Connecticut S Corporation Information and Composite Income Tax Return
- Connecticut Partnership Income Tax Return
- Corporation Business Tax Installment Payments  
Form CT-1120 ESA August 2001  
Form CT-1120 ESB May 2001  
Form CT-1120 ESC February 2001  
Form CT-1120 ESD November 2000
- Estimated Unrelated Business Income Tax Installments
- Cigarette Vending Machine Tax Return
- 25 Motor Vehicle Fuels Tax Return
- 30 Sales and Use Taxes Return Monthly Filers  
Room Occupancy Monthly Filers  
Admissions & Dues Monthly Filers  
Tourism and Rental Surcharge Monthly Filers

## DECEMBER

- 1 Corporation Business Tax Annual Return for August 2000 year-end corporations
- 15 Unrelated Business Tax Return  
CT-G  
Connecticut S Corporation Information and Composite Income Tax Return  
Connecticut Partnership Income Tax Return  
Corporation Business Tax Installment Payments  
Form CT-1120 ESA September 2001  
Form CT-1120 ESB June 2001  
Form CT-1120 ESC March 2001  
Form CT-1120 ESD December 2000
- Estimated Unrelated Business Income Tax Installments
- Cigarette Vending Machine Tax Return
- Insurance Companies 4<sup>th</sup> Estimated Payment 2000
- Health Care Centers 4<sup>th</sup> Estimated Payment 2000
- 25 Motor Vehicle Fuels Tax Return
- 31 Sales and Use Taxes Return Monthly Filers  
Room Occupancy Monthly Tax Filers  
Admissions & Dues Monthly Tax Filers  
Tourism and Rental Surcharge Monthly Tax Filers

# DRS Tax Product Update

DRS recently issued the following tax products. DRS forms and publications are available any hour of the day, seven days a week, by visiting the **DRS Web site** at [www.drs.state.ct.us](http://www.drs.state.ct.us) or by calling **DRS TaxFax** at **860-297-5698** from the handset attached to your fax machine.

Forms and publications can be ordered by **E-mail** at [ctforms@po.state.ct.us](mailto:ctforms@po.state.ct.us), or by calling **CONN-TAX**, the DRS information line. Call **1-800-382-9463** (toll-free from within Connecticut) and select **Option 2** or **860-297-4753** (from anywhere) 24 hours a day, to order forms and publications.

## ANNOUNCEMENTS

**AN 2000(2.2)**, Quarterly List of Distributors for Motor Vehicle Fuels Tax Purposes

**AN 2000(4)**, Information About the Supplemental Withholding Table for Married Individuals Filing Jointly Who Both Earn Wage Income

**AN 2000 (6)**, Connecticut Life and Health Insurance Guaranty Association - Refund Assessments

## CERTIFICATES

**CERT-112**, Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Organization or Qualifying Governmental Agency

**CERT-119**, Certificate for Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations

**CERT-120**, Certificate for Machinery, Equipment, Tools, Materials and Supplies Used in the Production of Printed Material or in Prepress Production

**CERT-122**, Certificate for Refund of Sales Tax Paid on Exempt Qualifying Purchases of Meals or Lodging by an Exempt Organization or Qualifying Governmental Agency

**CERT-123**, Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Organization or Qualifying Governmental Agency

**CERT-125**, Sales and Use Tax Exemption for a Motor Vehicle or Vessel Purchased by a Nonresident of Connecticut

**CERT-133**, Contractor's Exempt Purchase Certificate for a Renovation Contract with a Direct Payment Permit Holder

**CERT-134**, Sales and Use Tax Exemption for Purchases by Qualifying Governmental Agencies

## INFORMATIONAL PUBLICATIONS

**IP 2000(2.2)**, Topical Index to Rulings and Administrative Pronouncements Covering Income Tax

**IP 2000(3.2)**, Topical Index to Rulings and Administrative Pronouncements Covering Corporation Business Tax

**IP 2000(4.2)**, Numerical Index to Rulings and Administrative Pronouncements as Affected, If At All, By Later-Issued Rulings and Pronouncements

**IP 2000(5.2)**, Topical Index to Rulings and Administrative Pronouncements Covering Sales and Use Taxes

**IP 2000(6.2)**, Topical Index to Rulings and Administrative Pronouncements Covering Miscellaneous Taxes and Administrative Topics

**IP 2000(9.1)**, Connecticut Managed Compliance Program

**IP 2000(10)**, Q&A on the Connecticut Direct Payment Permit Program

**IP 2000(12)**, Is My Connecticut Withholding Correct?

**IP 2000(13)**, Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, and Estimated Income Tax

**IP 2000(14)**, Notice to Retailers on Sales and Use Tax Resale Certificates

**IP 2000(15)**, Bringing or Importing Alcoholic Beverages into Connecticut

**IP 2000(18)**, Deposits in the Nature of Cash Bond

**IP 2000(16)**, 2000 Connecticut Magnetic Media Filing Requirements for Federal Form W-2

**IP 2000(17)**, 2000 Connecticut Magnetic Media Filing Requirements for Federal Forms 1098, 1099-MISC, 1099-R, 1099-S, and W-2G

## POLICY STATEMENTS

**PS 2000(5)**, The Motor Vehicle Rental Surcharge and the Tourism Account Surcharge

**PS 2000(6)**, Sales and Use Tax Exemption for Safety Apparel

## SPECIAL NOTICES

**SN 2000(3.1)**, 2000 Legislation Affecting Sales and Use Taxes and Admission and Dues Tax

**SN 2000(4)**, 2000 Legislative Changes Affecting the Motor Vehicle Fuels Tax

**SN 2000(5)**, 2000 Legislation Affecting the Hospital Gross Earnings Tax

**SN 2000(6)**, 2000 Legislation Affecting Cigarette Taxes and Sales of Cigarettes

**SN 2000(7)**, 2000 Legislation Affecting the Tobacco Products Tax

**SN 2000(8)**, One-Week Sales and Use Tax Exclusion in August for Clothing and Footwear Under \$300

**SN 2000(9)**, Sales and Use Tax Exemption for College Textbooks

**SN 2000(10)**, 2000 Legislation Affecting the Connecticut Gift Tax

**SN 2000(11)**, Credit Procedures for Reduced Rate Petroleum Products

**SN 2000(12)**, 2000 Legislation Affecting the Insurance Premiums Tax and the Health Care Center Tax

**SN 2000(13)**, 2000 Legislation Affecting the Utility Company Gross Earnings Tax

**SN 2000(14)**, Passive Investment Companies

**SN 2000(15)**, Connecticut Corporation Business Tax Credits 1999/2000 Update

### Suspicious Filer Program, from page 4

able to demonstrate significant savings for the state's taxpayers." "Recognition of the Suspicious Filer Program by CQIA underscores the national reputation for excellence that Connecticut's DRS has earned for all its tax administration activities," said Commissioner Gavin. "I am proud of all DRS employees for their commitment and dedication in carrying out their responsibilities every day."

The CQIA competition recognizes companies and organizations from all sectors that have developed innovative process changes that make a significant improvement in existing operations. The Connecticut Innovation Prize is an entry-level award based on the same criteria as the Malcolm Baldrige National Quality Award for Performance Excellence. <sup>T</sup><sub>N</sub>

### UConn Tax School, from page 4

refreshments. Discount room rates are available if needed.

For further information, contact:

**Linda K. Lee, Tax School Coordinator**

**Dept. of Agricultural and Resource Economics**

**University of Connecticut  
1376 Storrs Road, Unit 4021  
Storrs CT 06269-4021**

**Phone: 860-486-1929**

**Fax: 860-486-1932**

**E-mail: [karen.nye@uconn.edu](mailto:karen.nye@uconn.edu)**

# For Tax Forms, Publications or Personal Assistance

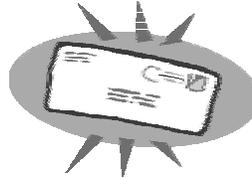
- Visit the **DRS Web site**: [www.drs.state.ct.us](http://www.drs.state.ct.us)



- Call **CONN-TAX** at 1-800-382-9463 (toll-free from within Connecticut) or 1-860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

- **Write to:** Department of Revenue Services  
Taxpayer Services Division  
25 Sigourney Street  
Hartford CT 06106-5032

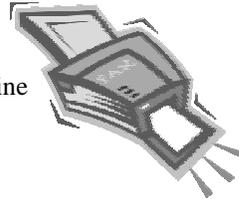


Forms and publications may be obtained 24 hours a day, seven days a week, by using any of the following resources.



**Internet:** Preview and download forms from the DRS Web site at [www.drs.state.ct.us](http://www.drs.state.ct.us)

**DRS TaxFax:** Call 860-297-5698 from the handset attached to your fax machine



**E-mail:** E-mail your request for forms to:  
[ctforms.drs@po.state.ct.us](mailto:ctforms.drs@po.state.ct.us)

**Telephone:** From a touch-tone phone 24 hours a day call 1-800-382-9463 (toll-free from within Connecticut) and select Option 2 or 860-297-4753 (from anywhere).



For free assistance on forms, visit our offices from 8:00 a.m. to 5:00 p.m. (Monday through Friday). For pre-recorded directions to DRS offices, call CONN-TAX. If you require special accommodations, please advise the Department representative.

**BRIDGEPORT**

10 Middle St.  
203-579-6251

**HAMDEN**

3074 Whitney Ave., Bldg 2  
203-287-8243

**HARTFORD**

25 Sigourney St.  
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**NORWICH**

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