

Connecticut Tax News quarterly

Volume 13, Issue 4
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A PUBLICATION OF THE CONNECTICUT DEPARTMENT OF REVENUE SERVICES

From the Commissioner Gene Gavin

I write this column with a heavy heart over the devastating events of September 11, 2001. I wish to extend my deepest sympathies, as well as those of the entire Department of Revenue Services (DRS) staff, to all those affected by the disasters at the World Trade Center, Pentagon and the Pennsylvania crash. Our thoughts



and prayers go out to them and their families during this difficult time.

I want to assure all taxpayers who are unable to

meet their Connecticut filing and payment deadlines as a result of the September 11, 2001 attacks that DRS will quickly resolve any issues that may arise from these disasters. On September 13th, we announced that DRS was granting automatic one-month extensions of time to taxpayers who are unable to meet their Connecticut filing or payment deadlines as a result of the recent tragic events (**DRS Relief for Attack Victims**).

Since then, I have personally monitored the situation and recently directed my staff to issue a new Announcement, outlining additional extensions of time for victims, that



► **COMMISSIONER**, Page 2

DRS Relief for Attack Victims

On September 13, 2001, DRS announced an automatic one month extension for filing and payment due dates for the victims of the tragedies in New York City, Washington, D.C., and Pennsylvania. This automatic one-month extension provided immediate relief to all taxpayers, businesses, and practitioners whether or not they were directly affected by the events related to the disasters at the World Trade Center, Pentagon, and the Pennsylvania crash. DRS will issue a new Announcement granting additional relief to individual taxpayers, businesses, and tax practitioners who were directly

► **Relief for Victims**, Page 3

DRS/IRS Offer Electronic Filing Seminars

In an effort to address increasing requests from preparers to participate in electronic filing (e-file), the IRS and DRS will offer free seminars on the federal and state electronic filing programs. Tax preparers are invited to attend to learn about the benefits of becoming a federal and state authorized e-filer.

Michael Kinsley, IRS Electronic Tax Administrator, will provide information about the different levels of e-filer (electronic return originator,

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Legislative Changes Affecting Sales and Use Taxes

Effective October 1, 2001

- Changes reference to services rendered by “a hypertrichologist” to services rendered by “an electrologist” licensed pursuant to Chapter 388 in the *exclusions* from taxable miscellaneous personal services.
- Adds federally-recognized Indian tribes to the list of business entities eligible for exemption from sales and use taxes on enumerated services provided between such tribes and business entities in which they own a controlling interest, as defined in this statute, and between affiliated entities in which the tribe owns a controlling interest.

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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.

Commissioner

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will mirror those provided by the IRS. (See **Announcement 2001(8.1)**, *Extension for Victims of Disasters at World Trade Center and Pentagon.*)

As a result of the disasters, I, like many others, find myself emotionally torn between those horrific events and my personal and professional responsibilities. However, at President Bush's urging, I believe that we must return to, and carry on, our daily activities. It was in this spirit that we decided to go forward with the 2001 North Eastern States Tax Officials Association (NESTOA) Annual Meeting that was held on September 23 to September 26 at the Water's Edge resort in Westbrook, Connecticut. Despite the disasters, we are pleased to report that the annual NESTOA meeting was, by all accounts, an outstanding success.

Attorney General Richard Blumenthal officially welcomed participants and spoke of the importance of partnering among states in the region to cope with tragedy and to plan for a stable future. The State Chaplain, Reverend Edward Goetz, also extended solace and words of encouragement during

the opening ceremonies.

Robert Robertaccio, of the New York Department of Taxation and Finance, received an award for his participation over the past year in one of the NESTOA work groups. When accepting his award, he paid tribute to 39 of his fellow employees who were victims of the World Trade Center disaster. Mr. Robertaccio acknowledged each employee by name, many of whom have worked over the years with their counterparts here in Connecticut and across the Northeast.

In addition, participants in the annual NESTOA golf tournament unanimously turned the event into a fund-raiser for victims of the disaster. Individual prize winnings totaling \$900 were donated to the American Red Cross Disaster Relief Fund.

Congratulations also to George Boyajian, from the DRS Interstate Corporation Unit, who received an award recognizing his service on the NESTOA Corporation Work Group.

I would like to thank the DRS staff, under the leadership of Joe Thomas, which made the 2001 NESTOA annual meeting so successful. As the 2001 President of NESTOA, I am

proud of the fact that nearly 300 tax practitioners and administrators attended the three day event.

We have received many compliments about both the business and social programs that were offered. Many people were impressed with the speakers presentations, in particular that of Professor Walter Hellerstein, University of Georgia Law School, and his discussion on Multi-jurisdictional Taxation. Participants and their guests were pleased at the opportunity to see many of our great shoreline attractions, such as visits to Clinton Crossing and Westbrook Factory Outlets, Essex Train Ride, and Foxwoods Casino.

In closing, I believe that it is important that public servants take the lead in providing assistance to the victims of the disasters at the World Trade Center, Pentagon and the Pennsylvania crash. To this end, on behalf of all DRS employees, I commit that DRS will provide whatever assistance it can to the victims of these disasters and pledge that our employees will do everything possible to address any concerns that they or their families may have about Connecticut taxes.

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Understanding Connecticut Taxes Clearly

DRS is pleased to offer *Understanding Connecticut Taxes Clearly*, a free program designed to provide a broad overview of Connecticut tax requirements for owners and operators of new and existing small businesses.

Space is still available. Call now to register. Programs are held from 6:30 p.m. to 9:00 p.m. Call Melvin Jones at 860-297-4935 to register.

FALL 2001

- FARMINGTON** October 11
- DANIELSON** October 18
- DANBURY** October 25
- MIDDLETOWN** November 1
- NORWICH** November 8
- NORWALK** November 15
- WATERBURY** December 6
- MANCHESTER** December 13

No 2001 Farmer Tax Exemption Permit Renewals

Farmers with a current Farmer Tax Exemption Permit do not have to renew their exemption permit in 2001. Renewal packages will be sent to farmers in 2002, as they are now required to reapply for the permit every two years.

During the current two-year cycle, each permit is valid from October 1, 2000, or the date it is issued (whichever is later) until September 30, 2002.

Beginning October 1, 2000, a start-up farmer will initially be issued a Farmer Tax Exemption Permit that is valid for two years from the date it is issued. When the farmer renews the permit for the first time, the farmer may be issued a permit for a period of less than two years. This permit will cover a short period until the next regular biennial renewal.

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DRS/IPT One-Day Connecticut Tax Seminar

Commissioner Gene Gavin invites tax practitioners to attend the DRS/IPT seminar and learn about important changes to Connecticut tax laws. DRS and the Institute of Professionals in Taxation (IPT) will present their fourth annual Connecticut tax seminar on November 8, 2001, at the Radisson Hotel and Conference Center in Cromwell, CT.

DRS speakers will explain the latest legislative tax changes, audit programs, *Fast-File*, corporation tax credits, sales tax, and other taxes issues.

For additional information or to register, contact IPT at 404-240-2300 or FAX at 404-240-2315.

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Relief for Victims
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affected by the events of September 11th. The provisions of this Announcement will closely follow the extensions provided by the IRS.

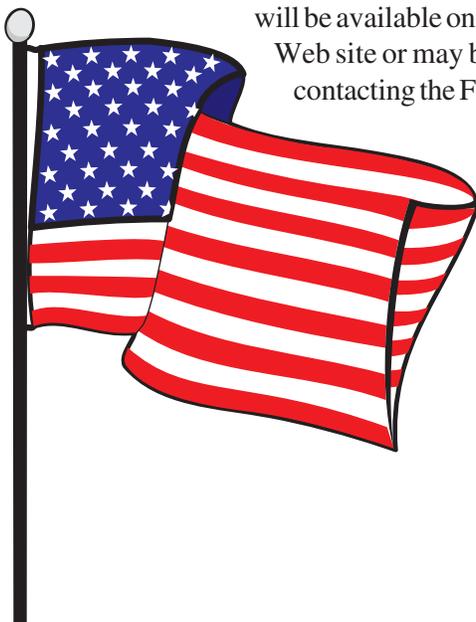
Discretionary powers given to the Commissioner of Revenue Services allow him to determine that, by reason of the September 11, 2001, disasters; imposition of interest, penalty, or addition to tax would be against equity and good conscience.

All returns, extensions, and estimated tax payments filed late by affected taxpayers should be marked “**World Trade Center or Pentagon**” on the top center of the first page. Affected taxpayers who usually *Fast-File* their returns must use a paper return. Businesses whose addresses are not within the World Trade Center must include an explanation of how the disaster adversely affected their ability to meet their filing and payment obligations.

Affected taxpayers are taxpayers who are unable to meet certain Connecticut filing and payment deadlines as a result of the September 11, 2001, attacks on the World Trade Center and the Pentagon and the Pennsylvania crash, including the passengers and crew of hijacked American Airlines Flights 11 and 77 and United Airlines Flights 93 and 175. *Affected taxpayers* include taxpayers whose family members or tax preparers were affected by the September 11, 2001, attacks and crash.

Details of the additional extensions will be described in **AN 2001(8.1), Extension for Victims of Disasters at World Trade Center and Pentagon.** **AN 2001(8.1)**

will be available on the DRS Web site or may be ordered by contacting the Forms Unit. ^{T_N}



E-file Seminars
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intermediate service provider, or transmitter) and detail the benefits each brings for providers and their clients. Mr. Kinsley will also focus on how to become an e-filer, hardware and software requirements, and how to complete federal and state reporting forms.

Jason Purslow, DRS e-file coordinator, will present an overview of the Connecticut electronic filing program. He will discuss the benefits of e-filing state returns, roles of participants, the procedures process, and Connecticut reporting forms.

The IRS/DRS e-File seminars are scheduled for:

October 9 **New Haven, CT**
10:00 am – 1:00 pm
Danbury Public Library
170 Main Street

October 12 **Danbury, CT**
10:00 am – 1:00 pm
IRS Training Center
One Century Tower
7th Floor
265 Church Street

*** October 19** **Hartford, CT**
10:00 am – 2:00 pm
Fed/State Open House
Room 2 A/B
Department of Revenue Service
25 Sigourney Street

October 29 **Waterford, CT**
10:00 am – 1:00 pm
Waterford Public Library
49 Rope Ferry Road (Rte. 156)

* The *Fed/State Open House* will include presentations from IRS Executives and Gene Gavin, Connecticut Commissioner of Revenue Services.

For more information or to register for a seminar, visit the DRS Web site or call 860-756-4617. ^{T_N}



FROM THE COURTS



SUPREME COURT

In Carpenter Technology Corporation v. Commissioner of Revenue Services, (*Per Curiam*) 256 Conn. 455 (June 19, 2001), the Connecticut Supreme Court affirmed the judgment of the Superior Court (Carpenter Technology Corporation v. Commissioner of Revenue Services, No. CV 98 04924298S (August 9, 2000)), which ruled in favor of the taxpayer. The Superior Court found that the taxpayer's subsidiary, Carpenter Investments (CI), had economic substance and that the taxpayer's \$300,000,000 capitalization of CI and CI's immediate lending of that \$300,000,000 back to the taxpayer had a valid business purpose. The court held that the disallowance of the taxpayer's interest expenses under Conn. Gen. Stat. §12-226a was unreasonable because the corporate arrangement between the taxpayer and Carpenter Investments did not result in an improper or inaccurate reflection of income.

SUPERIOR COURT TAX SESSION

In Rodney Viccari v. State of Connecticut, Commissioner of Revenue Services, No. CV 98 0492597S (September 5, 2001), the Superior Court ruled in favor of the taxpayer. Relying on two previous Connecticut Supreme Court cases involving the application of the use tax (Conn. Gen. Stat. §12-411) to boats purchased outside Connecticut, the court held that three conditions must exist in order for the tax to apply: first, there must be a purchase of tangible personal property; second, the purchase must have been made for the purpose of storage, use or other consumption in this state; and third, there must have been such storage, use or other consumption. Based on the evidence and testimony presented in this case, the court concluded that the taxpayer did not purchase his boat with the intent to use it in Connecticut.

In Edward D. Sullivan, et al v. Commissioner of Revenue Services, No. CV 99 0495538S (August 10, 2001), the Superior Court upheld the Department's real estate conveyance tax assessment on the taxpayer's transfer of real property to a limited liability company of which the taxpayer and his wife were the sole members. The taxpayer did not appeal the decision.

In Millward Brown, Inc. v. Commissioner of Revenue Services, No. CV 98 0492472S (August 8, 2001), the Superior Court ruled that because the taxpayer derived its income during the tax periods in question from the use of tangible personal property, the taxpayer properly apportioned its income using the three-factor formula of Conn. Gen. Stat. §12-218(c). The Department has appealed the decision.

In Greenwich Hospital v. Commissioner of Revenue Services, No. CV 99 0498326S (July 30, 2001), the Superior Court granted the Department's motion for partial summary judgment, ruling that the hospital gross earnings tax, which is a tax on the amount of a hospital's total charges for all patient care services, applies to items of tangible personal property used by hospitals in performing patient care services. The taxpayer has filed a Motion for Written Determination with the Superior Court and the Department has filed a Motion for Articulation.

SUPERIOR COURT TAX SESSION, continued from Page 20

In 178 Cottage Road, LLC v. Commissioner of Revenue Services, No. CV 98 0492733S (June 21, 2001), the Superior Court ruled in favor of the Department. The court held that, for purposes of Conn. Gen. Stat. §12-424, the taxpayer was the successor to Free Spirit Marine Corporation of Florida. As successor, the court held that the taxpayer was liable for the sales and use tax assessment made by the Department against Free Spirit Marine Corporation of Florida for the tax period in question. The taxpayer did not appeal the decision.

In Joseph A Tranfo v. Commissioner of Revenue Services, No. CV 98 04925065 (June 30, 2001), the Superior Court ruled that the taxpayer's transfer of real property to an LLC, of which the taxpayer was the controlling member, was subject to the real estate conveyance tax. In so ruling, the court held that the Department's real estate conveyance tax assessment, which was based on the fair market value of the property transferred and not the actual cash transferred between the seller and purchaser, was proper. The taxpayer has appealed the decision. T_N

Tax Credit Deadline Approaching

November 1, 2001, is the deadline for business firms to apply for Employer Assisted Housing Tax Credits. The Employer Assisted Housing Tax Credit Program, which is administered by the Connecticut Housing Finance Authority (CHFA), offers eligible business firms up to \$100,000 in tax credits that may be applied against various Connecticut business taxes. Participating firms set up a revolving loan fund from which low and moderate income employees can borrow to pay certain housing costs, and in return, the firms receive a dollar-for-dollar reduction in tax liability for the money invested in the fund. Any tax credit not used in the year it was earned may be carried forward or backward for up to five years. (Credits are subject to recapture if 60% of the fund has not been loaned to employees within 3 years). The loan fund must remain open for five years, after which participating firms can reclaim their initial capital investment.

To determine if your business firm is eligible to take advantage of this tax credit, contact CHFA at 860-571-4362 or visit CHFA's Web site at: www.chfa.org T_N

Businesses Benefit from Assisting Employees with Housing Expenses

It sounds too good to be true: Employers provide low-cost housing loans to their staff members and in return, the state grants tax credits for the full amount loaned; then as employees repay the funds over time, the capital returns to the firm! Everybody wins. That's the crux of the state's Employer Assisted Housing Tax Credit program.

A total of \$1 million in credits through the Employer Assisted Housing Tax Credit (EAHTC) Program, is available to businesses that apply to the Connecticut Housing Finance Authority by the November 1 deadline. An interested firm can apply for a tax credit allocation of \$1,000 to \$100,000. If the credits are awarded, then the firm sets up a revolving loan fund from which its employees can borrow to meet specified housing costs such as rental security deposits or home purchase down payments. The loan fund must remain open for a minimum of five years; after that time, the capital invested returns to the firm.

Many businesses today are having difficulty recruiting and retaining good employees, and the high cost of housing in Connecticut makes it a challenge to find workers who would consider relocating from other areas. Employer assistance can make home ownership more affordable, attracting good workers.

The EAHTC program has been in existence for seven years, and several firms have received additional allocations in order to expand their successful programs. That speaks volumes about the program's value to both businesses and employees.

It's important to note that not all businesses are eligible for Employer Assisted Housing Tax Credits. Firms that make loans as part of their normal course of business are ineligible; these include banks, trust companies, savings associations, and insurance companies.

For further information about the program, or to request an application, interested parties are encouraged to contact the Connecticut Housing Finance Authority at 860-721-9501 extension 362, 238, or 265 or visit our web site at: www.chfa.org T_N

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 for year ending June 2001
- 15** Cigarette Vending Machine Tax
 - Corporation Business Tax Payment
 - Form CT-1120 ESA for year ending July 2002
 - Form CT-1120 ESB for year ending April 2002
 - Form CT-1120 ESC for year ending January 2002
 - Form CT-1120 ESD for year ending October 2001
- Fiduciary Income Tax for year ending June 2001
- Group Income Tax for year ending June 2001
- Partnership Income Tax for year ending June 2001
- S Corporation Business Tax for year ending June 2001
- S Corporation Information and Composite Income Tax for year ending June 2001
- Unrelated Business Income Tax (Domestic Trusts)
- 25** Motor Vehicle Fuels Tax
 - Tobacco Products
- 31** Admissions and Dues Tax, Monthly Filers
 - Beverage Tax
 - Room Occupancy Monthly Tax Filers
 - Sales and Use Taxes, Monthly Filers
 - Tourism and Rental Surcharge, Monthly Filers
 - Quarterly Reconciliation of Withholding
 - Dry Cleaning Surcharge
 - Motor Carrier Road Tax
 - Petroleum Companies Gross Earnings Tax
 - Solid Waste Tax
 - Gas, Electric, and Steam Companies Gross Earnings Tax
 - Seed Oyster Tax

November

- 1** Corporation Business Tax for year ending July 2001
- 15** Cigarette Vending Machine Tax
 - Corporation Business Tax Payment
 - Form CT-1120 ESA for year ending August 2002
 - Form CT-1120 ESB for year ending May 2002
 - Form CT-1120 ESC for year ending February 2002
 - Form CT-1120 ESD for year ending November 2001
- Fiduciary Income Tax for year ending July 2001
- Group Income Tax for year ending July 2001

- Partnership Income Tax for year ending July 2001
- S Corporation Business Tax for year ending July 2001
- S Corporation Information and Composite Income Tax for year ending July 2001
- Unrelated Business Income Tax (Domestic Trusts)
- 25** Motor Vehicle Fuels Tax
 - Tobacco Products
- 31** Admissions and Dues Tax, Monthly Filers
 - Beverage Tax
 - Room Occupancy Tax, Monthly Filers
 - Sales and Use Taxes, Monthly Filers
 - Tourism and Rental Surcharge, Monthly Filers

December

- 1** Corporation Business Tax for year ending August 2001
- 15** Cigarette Vending Machine Tax
 - Estimated Corporation Business Tax Payment
 - Form CT-1120 ESA for year ending September 2002
 - Form CT-1120 ESB for year ending June 2001
 - Form CT-1120 ESC for year ending March 2001
 - Form CT-1120 ESD for year ending December 2001
- Estimated Health Care Centers Tax Payment, 4th Installment 2001
- Estimated Insurance Companies Tax Payment, 4th Installment 2001
- Estimated Unrelated Business Income Tax
- Fiduciary Income Tax for year ending August 2001
- Group Income Tax for year ending August 2001
- Partnership Income Tax for year ending August 2001
- S Corporation Business Tax for year ending August 2001
- S Corporation Information and Composite Income Tax for year ending August 2001
- Unrelated Business Income Tax (Domestic Trusts)
- 25** Motor Vehicle Fuels Tax
 - Tobacco Products
- 30** Admissions and Dues Tax, Monthly Filers
 - Beverage Tax
 - Room Occupancy Tax, Monthly Filers
 - Sales and Use Taxes, Monthly Filers
 - Tourism and Rental Surcharge, Monthly Filers

DRS Tax Product Update

DRS recently issued the following tax products. DRS forms and publications are available 24-hours a day, 7-days a week, by visiting the **DRS Web site** at 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.drs@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 2001(2.2), Quarterly List of Distributors for Motor Vehicle Fuels Tax Purposes

AN 2001(5), Use of Newly Revised Form CT-706 by Estates

AN 2001(6), Nonresident Individuals Now Subject to Connecticut Income Tax on Certain Connecticut Lottery Winnings

Informational Publications

IP 2001(2.2), Topical Index to Rulings and Administrative Pronouncements Covering Income Tax

IP 2001(3.2), Topical Index to Rulings and Administrative Pronouncements Covering Corporation Business Tax

IP 2001(4.2), Numerical Index to Rulings and Administrative Pronouncements as Affected, If At All, By Later-Issued Rulings and Pronouncements

IP 2001(5.2), Topical Index to Rulings and Administrative Pronouncements Covering Sales and Use Taxes

IP 2001(6.2), Topical Index to Rulings and Administrative Pronouncements Covering Miscellaneous Taxes and Administrative Topics

IP 2001(14), Business Taxes

IP 2001(15), Q&A on the Connecticut Use Tax for Businesses and Professions

Policy Statements

PS 2001(5), Sales and Use Tax Exemption for Food Sold Through Coin-Operated Vending Machines

PS 2001(6), Sales and Use Taxes on Retail Sales of Clothing

PS 2001(7), Purchases of Machinery, Equipment, Tools, Materials, and Supplies by Commercial Printers and Publishers

PS 2001(8), Taxation of Internet Access Provided by Community Antenna Television Companies

Special Notices

SN 2001(6), One-Week Sales and Use Tax Exclusion in August for Clothing and Footwear Under \$300

Certificates

CERT-116, Exempt Petroleum Products Certificate

CERT-132, Sales and Use Tax Exemption Under the "Buy Connecticut" Provision

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2001 University of Connecticut Income Tax School

The 2001 University of Connecticut Income Tax School is being held November 7 and 8 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, DRS, and accountants and attorneys in private practice. Those who attend the entire session will be awarded 16 hours of Continuing Professional Education (CPE) credit.

The registration fee is \$220.00 with an early registration fee of \$205.00 for those who register before October 12.

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For further information about the UCONN Income Tax School, 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

For Tax Forms, Publications or Personal Assistance

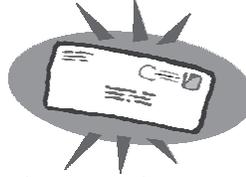
- Visit the **DRS Web site:** www.drs.state.ct.us



- 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

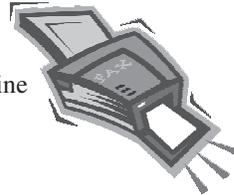


Forms and publications may be obtained 24 hours a day, seven days a week, by using any of the following resources.



Internet: Preview and download forms from the DRS Web site at www.drs.state.ct.us

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

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.
860-297-5962

NORWICH

2 Cliff St.
860-889-2669

WATERBURY

55 West Main St.
Suite 100
203-805-6789



CONNECTICUT Tax News, from the Connecticut Department of Revenue Services, is published five times a year.

This newsletter is designed to provide general information to taxpayers and tax practitioners. It is not designed to explain in depth a current Department policy affecting the liability of taxpayers. Nothing in this publication supersedes, alters, or otherwise changes the provisions of the Connecticut General Statutes, regulations, Department rulings or tax informational publications.

Gene Gavin, Commissioner

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