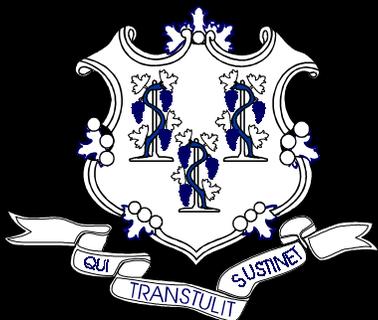


1999

FORM CT-G

This booklet
contains:

- Form CT-G
- Form CT-G EXT
- Form CT-G ES
- Form CT-2NA



Connecticut Group Income Tax Return and Instructions

Dear Customer:

The Connecticut Group Income Tax Return is one way Connecticut streamlines reporting of Connecticut source income by nonresidents who are members of partnerships, limited liability companies and S corporations doing business in this state, as well as beneficiaries of trusts or estates with Connecticut source income. Electing partners (or beneficiaries) do not need to complete individual Connecticut tax returns, resulting in time savings for them and greater efficiencies for the Department of Revenue Services (DRS). A list of who is eligible to be included in this return can be found on Page 4 of this booklet.

If you have questions about completing this return or any other aspect of Connecticut taxes, please call our Taxpayer Services Division. They have expert representatives standing by to assist in all state tax matters. Use the information on the back cover of this booklet to reach them by phone, or to visit one of our regional walk-in offices.

The DRS Web site can also be very helpful in providing you with tax information. Forms and publications may be downloaded at no charge at any hour of the day, seven days a week. See the address below.

As we enter the new millennium, DRS renews its commitment to you to provide the highest quality of service possible. As always, we welcome your comments and suggestions.

Sincerely,

A handwritten signature in black ink that reads 'Gene Gavin'.

Gene Gavin
Commissioner

Taxpayer information is available on our Web site:
www.state.ct.us/drs

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Call **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere), press "1" to be connected to "Income Tax Information Menu," then press "2" to select "Recorded Income Tax Information." Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

GENERAL INCOME TAX INFORMATION

- | | | | |
|-----|---------------------------------------|-----|---|
| 101 | Important income tax changes for 1999 | 107 | Amending a Connecticut return |
| 102 | How to choose the correct form | 108 | Getting a copy of a previously filed return |
| 103 | Where to get forms and assistance | 109 | Offsets of state income tax refunds |
| 104 | Requesting a filing extension | 110 | Deducting Connecticut income tax when completing your federal income tax return |
| 105 | Filing a decedent's return | | |
| 106 | Filing an error-free return | | |

INCOME TAX FILING REQUIREMENTS, RESIDENCY, AND FILING STATUS

- | | | | |
|-----|---|-----|--|
| 201 | Who must file a Connecticut return? | 205 | Members of the armed forces |
| 202 | What is gross income? | 206 | Student's filing requirements |
| 203 | Who is a resident, nonresident or part-year resident? | 207 | Dependent children's filing requirements |
| 204 | What is Connecticut source income of a nonresident? | 208 | What is your filing status? |
| | | 209 | Title 19 recipients |

CONNECTICUT USE TAX, GIFT TAX, AND OTHER INCOME TAX RETURNS

- | | | | |
|-----|---|-----|--|
| 301 | Individual use tax | 305 | Partnership income tax return |
| 302 | Gift tax | 306 | Group return for shareholders, partners, and beneficiaries |
| 303 | Income tax on trusts and estates | | |
| 304 | S corporation information and composite income tax return | | |

FORM CT-1040 OR FORM CT-1040NR/PY

- | | | | |
|-----|---|-----|--|
| 401 | Tax status of United States government obligations | 406 | Modifications to federal adjusted gross income |
| 402 | Tax status of state or local obligations | 407 | Connecticut alternative minimum tax |
| 403 | Residents and part-year residents who paid income tax to another jurisdiction | 408 | Property tax credit |
| 404 | Deferred compensation | 409 | Questions about a state tax refund or a Connecticut tax rebate |
| 405 | Pension income, Social Security benefits, and Individual Retirement Accounts | | |

ESTIMATED TAX INFORMATION

- | | | | |
|-----|---|-----|---------------------------|
| 501 | Who must estimate? | 505 | Annualization of income |
| 502 | Withholding instead of making estimates | 506 | Interest on underpayments |
| 503 | Estimated income tax form | 507 | Farmers and fishermen |
| 504 | When to file and how much to pay | | |

TELEFILE INFORMATION

- | | | | |
|-----|--|-----|--|
| 601 | Who is eligible to Telefile? | 604 | Tips for successful Telefiling |
| 602 | What do I need to do before making the call? | 605 | What if I make a mistake while Telefiling? |
| 603 | Completing the Telefile Tax Return | | |

Extended Telephone Hours for the 2000 Filing Season (Option "0"):

- | | | | |
|-----------------------------|----------------|---------------------------|--------------------------|
| Tuesday, January 25 | (until 7 p.m.) | Thursday, April 6 | (until 7 p.m.) |
| Thursday, January 27 | (until 7 p.m.) | Saturday, April 8 | (8:30 a.m. - 12:00 p.m.) |
| Tuesday, February 1 | (until 7 p.m.) | Thursday, April 13 | (until 7 p.m.) |
| Thursday, February 3 | (until 7 p.m.) | | |

2000 Extended Telephone Personal Assistance and Walk-in Hours:

- (25 Sigourney Street, Hartford Only)
- | | |
|---------------------------|--------------------------|
| Saturday, April 15 | (8:30 a.m. - 12:00 p.m.) |
| Monday, April 17 | (until 8 p.m.) |
| Tuesday, April 18 | (until 8 p.m.) |

TABLE OF CONTENTS

GROUP RETURNS FOR NONRESIDENT PARTNERS, S CORPORATION SHAREHOLDERS, AND TRUST OR ESTATE BENEFICIARIES

GENERAL INFORMATION	4
Where to Get Help	4
Where to Get Additional Forms and Publications	4
Who May File Form CT-G	4
Connecticut Source Income of a Nonresident	5
Who May Be Included in the Group Return	5
After-Discovered Income of a Partner	6
When to File Form CT-G	6
Where to File	6
How to Request an Extension	6
Interest and Penalties	6
Waiver of Penalty	7
Payment of Estimated Group Income Taxes	7
FORM CT-G INSTRUCTIONS	8
General Instructions	8
Instructions for Lines 1 Through 10	8
Schedule G Instructions	8
CONNECTICUT TAX ASSISTANCE	Back Cover

GROUP RETURNS FOR NONRESIDENT PARTNERS, S CORPORATION SHAREHOLDERS, AND TRUST OR ESTATE BENEFICIARIES

GENERAL INFORMATION

Where to Get Help

Assistance is available from 8:00 a.m. to 5:00 p.m., Monday through Friday, by visiting any of the Department's offices listed on the back cover of this booklet.

Where to Get Additional Forms and Publications

Connecticut tax forms and publications may be obtained from any of the resources listed on the front and back covers of this booklet. However, Connecticut Group Income Tax forms are also available at most public libraries by photocopying them from the *1999 Connecticut Package X* on file at the libraries. Forms may also be obtained by writing to:

**Department of Revenue Services
Forms Unit
25 Sigourney Street
Hartford CT 06106-5032**

or by calling **1-800-382-9463** (toll-free from within Connecticut) and selecting **Option 2**; or **860-297-4753** (from anywhere). Both numbers are available 24 hours a day.

Who May File Form CT-G

A partnership doing business in Connecticut, or having income, gain, loss, or deduction derived from or connected with sources within Connecticut, may file a Connecticut group income tax return on behalf of its qualified electing nonresident partners. A group return may be filed only by a partnership with *ten or more qualified electing nonresident partners* in a taxable year. All qualified electing nonresident partners must have the same taxable year.

A *qualified electing nonresident partner* is one who meets all of the following conditions:

1. The partner was a **nonresident** individual for the entire taxable year;
2. The partner did not maintain a permanent place of abode in Connecticut at any time during the taxable year;
3. The partner (or his or her spouse, if a joint federal income tax return is or will be filed) did not have income, gain, loss, or deduction derived from or connected with Connecticut sources other than the partner's distributive share of partnership income, gain, loss, or deduction derived from or connected with sources within Connecticut;
4. The partner waives the right to claim any Connecticut personal exemption and any Connecticut personal credit;
5. The partner does not have a Connecticut alternative minimum tax liability for the taxable year; and
6. The partner elects to be included on **Form CT-G** by completing and delivering to the partnership a **Form CT-2NA, Connecticut Nonresident Income Tax Agreement/Election to be Included in a Group Return**, prior to the filing of **Form CT-G** by the partnership. By making this election, the partner expressly consents to personal jurisdiction in Connecticut for Connecticut income tax purposes and waives his or her right to request, on his or her own behalf or with others making this election, an extension of time to pay Connecticut income tax. This election is binding upon the partner's heirs, representatives, assigns, successors, executors, and administrators.

Connecticut residents may not be included on Form CT-G, Connecticut Group Income Tax Return.

The instructions for this booklet also apply to nonresident shareholders of S corporations, nonresident members of limited liability companies that are treated as partnerships for federal income tax purposes, and nonresident beneficiaries of trusts or estates.

Where a **limited liability company** that is treated as a partnership for federal income tax purposes is involved, references in this booklet to:

- **Partnership** should be read as meaning the limited liability company;
- **Partner** should be read as meaning a member of the limited liability company; and
- **Nonresident partner's distributive share of partnership income derived from or connected with sources within Connecticut** should be read as meaning a nonresident member's distributive share of the limited liability company's income, gain, loss, or deduction derived from or connected with sources within Connecticut.

Where an **S corporation** is involved, references in this booklet to:

- **Partnership** should be read as meaning the S corporation;
- **Partner** should be read as meaning a shareholder of the S corporation;
- **Nonresident partner's distributive share of partnership income derived from or connected with sources within Connecticut** should be read as meaning a nonresident shareholder's pro rata share of the S corporation's income, gain, loss, or deduction derived from or connected with sources within Connecticut; and
- **Form CT-1065** should be read as meaning the **Form CT-1120SI** filed by the S corporation.

Where a **trust or estate** is involved, references in this booklet to:

- **Partnership** should be read as meaning the trust or estate;
- **Partner** should be read as meaning a beneficiary of the trust or estate;
- **Nonresident partner's distributive share of partnership income derived from or connected with sources within Connecticut** should be read as meaning a nonresident beneficiary's share of the trust or estate's income, gain, loss or deduction derived from or connected with sources within Connecticut; and

- **Form CT-1065** should be read as meaning the **Form CT-1041** filed by the trust or estate.

Connecticut Source Income of a Nonresident

Connecticut source income of a nonresident is income derived from or connected with sources within Connecticut when:

1. The income is attributable to ownership or disposition of real or tangible personal property within Connecticut; including, but not limited to, the income from the rental or sale of the property; or
2. The income is attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut; or
3. The nonresident individual is a partner of a partnership doing business in Connecticut, or having any income, gain, loss, or deduction derived from or connected with sources within Connecticut; or
4. The nonresident individual is a member of a limited liability company doing business in Connecticut, or having any income, gain, loss, or deduction derived from or connected with sources within Connecticut; or
5. The nonresident individual is a shareholder of an S corporation doing business in Connecticut, or having any income, gain, loss or deduction derived from or connected with sources within Connecticut; or
6. The nonresident individual is a beneficiary of a trust or estate with any income, gain, loss, or deduction derived from or connected with sources within Connecticut.

Who May Be Included in the Group Return

Only individuals may be included in the group return. All eligible members of the partnership need not be included. Each partner makes his or her own decision as to whether or not to be included in the group return. Nonresident partners not included in the group income tax return are required to file **Form CT-1040NR/PY, Nonresident or Part-Year Resident Income Tax Return**, if they have any income, gain, loss or deduction derived from or connected with sources within Connecticut and meet the gross income test. See instructions for **Form CT-1040NR/PY**.

The filing of a group return will be considered to be a group of separate returns meeting the individual filing requirements imposed by the Connecticut Income Tax Act. The Department retains the right to require the filing of an individual Connecticut income tax return by any of the partners.

A qualified electing nonresident partner may not revoke an election to be included in a group return, or elect to be included in a group return, after the fifteenth day of the fourth month following the close of such partner's taxable year.

After-Discovered Income of a Partner

If, after a final group return has been filed, a partner electing to be included in a group return discovers any income, gain, loss or deduction derived from or connected with sources within Connecticut other than from his or her distributive share of partnership income, gain, loss or deduction, the partner must:

1. File a **Form CT-1040NR/PY** on his or her own behalf;
2. Report all income derived from or connected with sources within Connecticut (including income reported on the group return) on the partner's own **Form CT-1040NR/PY**;
3. Report as tax paid on the partner's own **Form CT-1040NR/PY** the tax paid on behalf of such partner with the group return; and
4. Attach a copy of **Form CT-G**, including *Schedule G* of the group return.

When to File Form CT-G

The group return is due the fifteenth day of the fourth month following the close of the taxable year of the qualified electing nonresident partners. The return will be considered timely filed if received on or before the due date of the return, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date of the return. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date. (Due to the Patriots' Day holiday, this return will be timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before April 18, 2000.)

NOTE: On or after October 1, 1999, taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing/payment rules. DRS has accepted the list of private delivery services that is currently published by the Internal Revenue Services. The following are on the list of designated private delivery services: Airborne Express (Airborne), DHL Worldwide Express (DHL), Federal Express (FedEx), and United Parcel Service (UPS). This list is subject to change. For more information see **Special Notice 99(14)**, *Designated Private Delivery Services*.

Where to File

Use the pre-addressed envelope enclosed with your return or mail to:

**State of Connecticut
Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019**

How to Request an Extension

To get an extension of time to file the annual return, you must file **Form CT-G EXT**, *Application for Extension of Time to File Connecticut Group Income Tax Return*, and pay the amount of income tax estimated to be due on or before the original due date for filing the return. **Form CT-G EXT** only extends the time to file a return; it does not extend the time to pay the amount of income tax due. The timely filing of a **Form CT-G EXT** will automatically extend the due date for six months.

Interest and Penalties

Interest of 1% (.01) per month or fraction thereof is charged on any tax not paid by the original due date. A penalty of 10% (.10) of the balance due will be assessed on any underpayment of tax due.

Waiver of Penalty

You may be entitled to a waiver of penalty if the failure to file or pay tax was due to reasonable cause. Before a penalty waiver can be granted, a taxpayer must pay all tax and interest due. Interest on underpayments or late payments of tax cannot be waived. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Be sure to include the Connecticut Tax Registration Number, taxable filing period, and the name of the original form filed, or billing notice received. Attach the request to the **front** of the **Form CT-G**, or mail separately to:

**Department of Revenue Services
Penalty Review Committee
PO Box 5089
Hartford CT 06102-5089**

Payment of Estimated Group Income Taxes

Estimated tax must be paid if the tax for any partner listed on the group return exceeds \$500. Use **Form CT-G ES** to make estimated tax payments.

Your required annual payment for the 2000 taxable year is the lesser of:

- 90% of the income tax shown on your 2000 Connecticut income tax return; **or**
- 100% of the income tax shown on your 1999 Connecticut income tax return, if you filed a 1999 income tax return that covered a 12-month period.

You are not required to make estimated income tax payments if you did not file a 1999 income tax return because you did not have any Connecticut income tax liability during your 1999 taxable year and you were either a resident, or a nonresident or a part-year resident with income derived from or connected with sources within Connecticut.

Installment Amounts and Due Dates: For estimated tax purposes, there are four required installments for each taxable year. The amount of any required installment is 25% of the required annual payment. The due dates for the required installments are:

- **April 15, 2000**
- **June 15, 2000**
- **September 15, 2000**
- **January 15, 2001**

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

Annualized Income Installment Method: If your income varies throughout the year, using the annualized installment method may enable you to reduce or eliminate the amount of your estimated tax payment for one or more periods. For detailed information, see **Informational Publication 99(33)**, *A Guide to Calculating Your Annualized Estimated Tax Installments and Worksheet CT-1040AES*.

For each installment, the aggregate of the partners' estimated tax payments may be reported by using one Form CT-G ES.

Calculating the Estimated Group Income Tax Payments in the Case of S Corporations: Total each qualified electing nonresident shareholder's estimated pro rata share of S corporation income or loss to calculate the estimated Connecticut group income tax payment for the 2000 taxable year.

Where the S corporation's taxable year is the calendar year: To calculate each shareholder's estimated pro rata share, follow the instructions for the 1999 **Form CT-1120SI**, Part I, *Schedule A*. However, in calculating the amounts to enter on **Form CT-1120SI**, Part VI, Lines 4 and 9, substitute 30% wherever 55% is used in the 1999 instructions.

Where the S corporation's taxable year is other than the calendar year: To calculate each shareholder's estimated pro rata share, follow the instructions for the 1999 **Form CT-1120SI**, Part I, *Schedule A*, in calculating the amounts to enter on **Form CT-1120SI**, Part VI, Lines 4 and 9.

FORM CT-G INSTRUCTIONS

General Instructions

Enter the complete name and address, Federal Employer Identification Number, and Connecticut Tax Registration Number. A Connecticut Tax Registration Number is only necessary if the entity is required to be registered for other taxes.

Check the appropriate box indicating the type of entity filing this return. If this is an amended return, check the box indicating amended return.

Enter the total number of partners, LLC members, shareholders or beneficiaries (as the case may be) included in this group return.

Lines 1 Through 10

Line 1 - Enter the total Connecticut income tax from *Schedule G*, Column D.

Line 2 - Enter the total estimated tax paid (if any) from *Schedule G*, Column E.

Line 3 - Enter the payment made (if any) with **Form CT-G EXT**, *Application for Extension of Time to File Connecticut Group Income Tax Return*.

Line 4 - Enter the total payments. Add Line 2 and Line 3.

Line 5 - If Line 4 is greater than Line 1, subtract Line 1 from Line 4. Enter the result on Line 5. This is the amount of your overpayment. The entire amount shall be credited to the group's 2000 Connecticut estimated tax.

Line 6 - If Line 1 is greater than Line 4, subtract Line 4 from Line 1. Enter the result on Line 6. This is the amount of tax due.

Line 7 - The penalty for late payment is 10% (.10) of the balance due. However, if a request for extension of time to file an income tax return has been granted, no late payment penalty will be imposed if at least 90% (.90) of the income tax shown to be due on the return is paid on or before the original due date of the return, **and** the balance due is remitted with the return on or before the extended due date of the return.

Line 8 - Interest will be charged at the rate of 1% (.01) per month or fraction thereof from the due date until payment is made if any tax due is not paid by the due date.

Line 9 - Enter the total amount of interest (if any) on underpayment of estimated tax from *Schedule G*, Column F. (Attach **Form CT-2210**, if applicable.)

Line 10 - Add Lines 6 through 9. This is the Balance Due.

Signature: Form CT-G must be signed by a general partner, LLC member, fiduciary or officer.

Paid Preparer Signature: Anyone you pay to prepare the return must sign it and date it. Any paid preparer required to sign the return must sign it by hand in the space provided; signature stamps are **not** acceptable. The preparer's Federal Employer Identification Number, firm name, and firm address must also be entered in the space provided.

Schedule G Instructions

Column A - Enter the Social Security Number of each qualified electing nonresident partner.

Column B - Enter the name and address of each qualified electing nonresident partner.

Column C - Enter each qualified electing nonresident partner's distributive share of the partnership's income, gain, loss or deduction derived from or connected with sources within Connecticut.

Partnerships

Each partner's distributive share of the partnership's income, gain, loss, or deduction derived from or connected with sources within Connecticut must be entered from the partnership's **Form CT-1065**, *Connecticut Partnership Income Tax Return*, *Schedule E*. Federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the partner's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

Limited Liability Companies

Each member's distributive share of the limited liability company's income, gain, loss, or deduction derived from or connected with sources within Connecticut must be entered from the limited liability company's **Form CT-1065, Schedule E**. Federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the member's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

S Corporations

Each shareholder's pro rata share of the S corporation's income, gain, loss, or deduction derived from or connected with sources within Connecticut must be entered from the S corporation's **Form CT-1120SI, Part V, Lines 1 through 8**. The federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the shareholder's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

Trusts and Estates

Each beneficiary's share of the trust or estate's income, gain, loss or deduction derived from or connected with sources within Connecticut must be entered from the trust or estate's **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule CT-1041FA, Parts 2 and 3**. Federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the beneficiary's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

NOTE: An individual must report losses in order for them to be carried forward. For example, if a nonresident partner's distributive share of income, gain, loss, or deduction derived from or connected with sources within Connecticut for the taxable year is a \$20,000 passive activity loss, that partner must report the loss by filing as part of a group return or by filing **Form CT-1040NR/PY** in order to carry the loss forward. **Losses that are not reported cannot be carried forward to succeeding years.**

Column D - Enter the Connecticut income tax. Multiply Column C by 4.5% (.045).

Column E - Enter each partner's share of estimated Connecticut income tax paid (if any). This amount may have been paid with **Form CT-1040ES, Connecticut Individual Estimated Payment**, or **Form CT-G ES, Connecticut Estimated Group Income Tax Payment**.

Column F - Enter each partner's share of the underpayment interest (if any). The underpayment interest can be calculated on **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates**. A separate **Form CT-2210** must be attached for each partner, if applicable.

notes

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CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.state.ct.us/drs
- Call CONN-TAX:
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.

Personal Taxpayer Assistance is available during business hours listed at right. Extended hours will be offered January through April. Call Conn-Tax or visit our Web site for details.

- 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 and publications from the DRS Web site at: www.state.ct.us/drs
- **DRS TaxFax**
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- **Telephone**
From a touch-tone phone call:
1-800-382-9463 (toll-free from within Connecticut) and select **Option "2"**, or
1-860-297-4753 (from anywhere).

WALK-IN OFFICES

For free assistance or 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 Street
203-579-6251

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY *
91 Schraffts Drive
203-596-4310

* This office will be moving in 2000. To verify the address, please call before you visit.

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at www.state.ct.us

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.
To order federal tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

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.

State of Connecticut
Department of Revenue Services
25 Sigourney Street
Hartford CT 06106-5032