



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2005(11)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Retailer's Acceptance of Faxed Copies of Resale Certificates

Purpose: This Announcement provides information about the position of the Department of Revenue Services (DRS) regarding retailers' acceptance of faxed copies of resale certificates and, in doing so, rescinds **Ruling 89-256**.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-410.

DRS' Prior Position: Prior to issuing this Announcement, DRS articulated in **Ruling 89-256** that retailers may accept a faxed copy of a resale certificate at the time an order is taken from a customer purchasing tangible personal property for resale in the regular course of business, provided the signed original resale certificate is furnished immediately, such as through the mail, after the purchase.

DRS' Current Position: DRS' practice has been and will continue to be that retailers may accept a faxed copy of a properly completed resale certificate at the time an order is taken from a customer purchasing tangible personal property for resale in the regular course of business *without being required to subsequently accept a signed original resale certificate*.

Effect on Other Documents: Rescinds **Ruling 89-256** in total.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use **Fast-File** to file sales and use taxes, business use tax, room occupancy tax, estimated corporation business tax, business entity tax, or withholding tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on **File/Register OnLine**.
- **For resident income tax returns:** Use **WebFile** to file personal income tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on **File/Register OnLine**.

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