



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

IP 2006(8)

25 Sigourney Street
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

Status Letters for Income Tax

Purpose: This Informational Publication describes status letters and explains the procedure for a taxpayer to request a status letter for income tax purposes from the Department of Revenue Services (DRS).

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-2.

What is a status letter? The DRS Income Tax Audit Unit issues status letters for the Connecticut income tax. A status letter (also known as a Letter of Good Standing) is issued to a taxpayer who requests one provided certain conditions are satisfied.

If DRS determines it is appropriate to issue a status letter, it will contain the following information about a taxpayer as of the date the letter is issued:

- The name and year of the last income tax return received and processed by DRS; **and**
- Any outstanding balance due or an attestation that the income tax liability has been paid.

A status letter does not declare the information included on the tax return(s) is correct. DRS may determine the information on the return(s) is incorrect, and to the extent allowed by law, may make an assessment against a taxpayer.

Why would a taxpayer request a status letter? A taxpayer may request a status letter to determine if he or she has any overdue tax returns that need to be filed or if there are any outstanding tax liabilities with DRS.

Who may request a status letter? The taxpayer or the taxpayer's representative may request a status letter. In the case of the taxpayer's representative, he or she may be authorized to receive a status letter only if a properly completed **Form LGL-001, Power of Attorney**, is submitted with the request.

What information must a taxpayer provide with the request for a status letter? A taxpayer must send a written letter requesting an Income Tax Status Letter. The letter must include the following:

- The taxpayer's name, mailing address, and Social Security Number;
- The year(s) for which a status letter is requested;
- A written statement that clearly explains the reason for the status letter request;
- The name (if other than the taxpayer) for DRS to address the status letter;
- The mailing address or facsimile number for DRS to send the status letter;
- An original signature of the taxpayer or the taxpayer's representative if such person is requesting the status letter on behalf of the taxpayer; **and**
- A properly executed LGL-001 signed by the taxpayer's representative if such person is requesting the status letter on behalf of the taxpayer.

How should a status letter request be delivered to DRS? The taxpayer or the taxpayer's representative should mail or fax the status letter request and a properly completed Form LGL-001, if applicable, to:

Department of Revenue Services
Income Tax Audit Unit
Request for a Status Letter
25 Sigourney Street
Hartford CT 06106
Fax: 860-541-4599

The Income Tax Audit Unit accepts hand-delivered requests and requests made by facsimile. Hand-delivered requests may be made to the address above or to any DRS regional office. The request **must be signed** by the taxpayer or the taxpayer's representative. DRS does not accept status letter requests made by e-mail or telephone. Status letters may be picked up. If a telephone number is provided, DRS will call the requester when the letter is available.

How long does it take for DRS to issue a status letter? The DRS Income Tax Audit Unit makes every effort to issue a status letter within 48 hours of receipt. Requests are processed in the order in which DRS receives them.

If the status letter request does not contain all required information, DRS sends a letter to the taxpayer listing the additional information needed before a status letter can be issued. A taxpayer is given 30 days from the date of the letter to furnish DRS with the additional information. If DRS does not receive the additional information from the taxpayer within the 30 days, the taxpayer's request for a status letter is considered withdrawn.

Can a taxpayer request an updated status letter after it has corrected problems noted in the first status letter? Yes. A taxpayer may request an updated status letter that contains updated information after any outstanding liabilities are paid and any delinquent tax returns are filed. However, the updated request is considered a new request, and it must be filed using the procedures outlined in this document.

Effect on Other Documents: None affected.

Effect of This Document: An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

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:** Visit the DRS Web site at www.ct.gov/DRS to download and print Connecticut tax forms; **or**
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
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Paperless Filing/Payment 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, attorney occupational tax, nursing home provider fee, admissions and dues 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 payment of business taxes other than those listed above:** Use *Fast-File* to pay your business taxes over the Internet or by phone. Visit the DRS Web site at www.ct.gov/DRS and click on *Electronic Services* for a list of eligible taxes. The ACH debit method is used to make the transfer. No preregistration is required.

- **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*.
- **For electronic filing of income tax extensions, estimated payments, and for electronic bill payments:** Use *WebFile* to electronically file personal income tax returns over the Internet. You can also use *WebFile* to make an electronic income tax payment for a prior year. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.

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