



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

IP 2009(10)

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 Connecticut income tax purposes from the Department of Revenue Services (DRS).

Effective Date: Upon issuance.

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

1. What is a status letter?

DRS issues status letters for the Connecticut income tax. A status letter (also known as a Letter of Good Standing) is issued to a requesting taxpayer provided certain conditions are satisfied.

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

- The taxpayer's 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.

2. Why would a taxpayer request a status letter?

A taxpayer may request a status letter to determine if the taxpayer has any overdue tax returns that need to be filed or if the taxpayer has any outstanding tax liabilities with DRS.

3. Who may request a status letter?

A status letter may be requested by:

- An individual or, if a joint Connecticut income tax return is involved, either party;
- The fiduciary of a trust or estate; **or**
- A taxpayer's authorized representative if the taxpayer has authorized the representative to request and receive a status letter. A properly completed **LGL-001**, *Power of Attorney*, must be submitted with the request.

4. What information must a taxpayer provide with the request for a status letter?

Requests for all income tax status letters must be made in writing. You may complete an *Individual Income Tax Status Letter Request* available on the DRS website at www.ct.gov/DRS, or provide a letter that includes the following:

- The taxpayer's name, mailing address, and Social Security Number (SSN);
- 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) to whom DRS is to address the status letter;
- The mailing address or facsimile number where DRS is to send the status letter;
- An original signature of the taxpayer or the taxpayer's authorized representative if the person is requesting the status letter on behalf of the taxpayer; **and**
- A properly executed LGL-001 if the person is requesting the status letter on behalf of the taxpayer.

5. How should a status letter request be delivered to DRS?

The taxpayer or the taxpayer's authorized representative should fax the status letter request and a properly completed LGL-001, if applicable, to 860-541-4599 or mail the required documents to the appropriate address below.

Request for individual taxpayers:

Mail to: Department of Revenue Services
Income Tax Audit Unit
Request for a Status Letter
25 Sigourney St Ste 2
Hartford CT 06106-5032

Request for trusts and estates:

Mail to: Department of Revenue Services
Business & Employment Tax Audit Unit
Request for a Status Letter
25 Sigourney St Ste 2
Hartford CT 06106-5032

DRS also accepts hand-delivered requests which may be made to the addresses above or to any DRS regional office. The request **must be signed** by the taxpayer or the taxpayer's authorized representative. DRS does not accept status letter requests made by email or telephone.

6. How long does it take for DRS to issue a status letter?

DRS makes every effort to issue a status letter within 48 hours of receipt. Requests are processed in the order in which DRS receives them.

Status letters may either be mailed to the address stated in the request or picked up from DRS. If a telephone number is provided, DRS will call the requester when the letter is available.

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

7. Can a taxpayer request an updated status letter after the taxpayer has rectified the 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: This Informational Publication modifies and supersedes **Informational Publication 2006(8.1)**, *Status Letters for Income Tax*.

Effect of This Document: An Informational Publication issued by 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** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

Select **Option 6** to speak to a representative.

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 website at www.ct.gov/DRS to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** or call **860-297-4753** (from anywhere).

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

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at www.ct.gov/DRS and select an option from the list on the *TSC* image.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, *TSC-BUS* Online Filing Alerts, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select e-Alerts from the left navigation bar.

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