STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street Ste 2
Hartford CT 06106-5032

IP 2015(2.1)

INFORMATIONAL PUBLICATION

Topical Index to Rulings and Administrative Pronouncements Covering Income Tax

(as of April 1, 2015)

Consult the Numerical Index, **IP 2015(4.1)**, to determine if a ruling or pronouncement has been affected by a later issued ruling or pronouncement.

To preview and download Department of Revenue Services (DRS) documents, go to the DRS website at **www.ct.gov/DRS** and click on ***Publications***.

If a **Topic Heading** refers to another topic followed by an index code, consult the most recent edition of the appropriate index for information.

Key to Index Codes

C = **IP 2015(3.1)** Topical Index to Corporation Business Tax
M = **IP 2015(6.1)** Topical Index to Miscellaneous Taxes
S = **IP 2015(5.1)** Topical Index to Sales and Use Taxes

A

Accounting Periods and Methods

Accounting Methods
Statute: 12-708
Regulation: 12-708-6

Accounting Period
Statute: 12-708
Regulation: 12-708-1

Change of Accounting Method
Statute: 12-708
Regulation: 12-708-7, 12-708-8, 12-708-9

Change of Accounting Period
Legislation: PA 14-187, §54
Statute: 12-708
Regulation: 12-708-2 *(repealed eff. 6/11/14)*, 12-708-3, 12-708-4

Returns of Trusts, Estates, or Partnerships for Short Taxable Years
Statute: 12-708
Regulation: 12-708-5

Adjusted Gross Income, Resident Individuals: (see Taxable Income, Resident Individuals)

Allocation and Apportionment: (see also Taxable Income, Nonresident Individuals)

Allocation and Apportionment of Income from a Business, Trade, Profession, or Occupation Carried on Partly Within and Partly Without Connecticut
Statute: 12-711(c)
Regulation: 12-711(c)-4
Special Notice: SN 2014(5)

Alternate Method of Allocation
Statute: 12-712(d)
Regulation: 12-712(d)-1

Athletes and Entertainers
Statute: 12-711(c)
Regulation: 12-711(c)-7

Business, Trade, Profession, or Occupation Carried on Partly Within Connecticut
Statute: 12-711(c)
Regulation: 12-711(c)-3
Special Notice: SN 2014(5)

Business, Trade, Profession, or Occupation Carried on Partly Within and Partly Without Connecticut
Statute: 12-711(c)
Regulation: 12-711(c)-2
Special Notice: SN 2014(5)

Earnings of Nonresident Employees and Officers Rendering Personal Services Within Connecticut
Statute: 12-711(c)
Regulation: 12-711(c)-5

Income and Deductions Partly From Connecticut Sources
Statute: 12-711(c)
Regulation: 12-711(c)-1

Military Pay
Statute: 12-711(d)
Regulation: 12-711(d)-1
Informational Publication: IP 92(2), IP 92(2.1), IP 92(2.2), IP 92(2.3), IP 92(2.4), IP 92(2.5), IP 99(32),IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9), IP 2006(23), IP 2007(22), IP 2008(22), IP 2009(21), IP 2012(15)

Purchase and Sale for Own Account
Statute: 12-711(f)
Regulation: 12-711(f)-1

Security and Commodity Brokers
Statute: 12-711(c)
Regulation: 12-711(c)-6

Alternative Minimum Tax
Statute: 12-700a, 12-701(a) (23)-(31)
Ruling: 2001-1
Special Notice: SN 98(4), SN 2003(21)
Informational Publication: IP 94(2), IP 94(2.1), IP 94(2.2), IP 94(2.3), IP 94(2.4), IP 2001(9), IP 2005(31)

Amended Returns: (see Returns)

Angel Investor Credit:
Statute: 12-704d
Special Notice: SN 2010(3); SN 2010(7)

Assessments: (see also Interest and Penalties)
Agreement Extending Time for Assessing Deficiency or Claiming Refund
Statute: 12-733(f)
Regulation: 12-733(f)-1

Appeals
Statute: 12-730
FAQ: 396

Commissioner's Assessment on Best Information
Statute: 12-735(b)
Regulation: 12-735(b)-1

Final Assessment of Deficiency; Protest; Notice of Determination
Statute: 12-729

General
Statute: 12-35h
FAQ: 174, 577

Interest, Deficiency Assessments
Statute: 12-728(a)
Regulation: 12-728(a)-1

Jeopardy Assessments
Statute: 12-729a

Liens
Statute: 12-734
Regulation: 12-734-1

Mathematical Errors
Statute: 12-731
Regulation: 12-731-1

Notice of Deficiency
Statute: 1-2a, 12-2f, 12-728(b)
Regulation: 12-728(b)-1

Notice of Proposed Deficiency
Statute: 12-733
Regulation: 12-733(a)-1

Penalties, Deficiency Assessments
Statute: 12-728(a)
Regulation: 12-728(a)-2

Terrorist Victims
Statute: 12-724

B

Bankruptcy
Regulation: 12-701(a) (9)-1, 12-740-9 *(repealed effective 3/8/06)*

C

CHET Baby Scholars: (see Refunds (Contributions to Special Accounts)

Civil Unions: (see also specific topic)
Statute: 46b-38nn, 46b-38oo, 36b-38pp
Special Notice: SN 2006(11)
Informational Publication: IP 2007(22), IP 2008(22), IP 2009(21), IP 2012(15)
Announcement: AN 2008(1), AN 2009(1), AN 2010(1), AN 2011(1), AN 2012(1)
FAQ: 189, 205, 582

Compensation: (see Taxable Income, Resident Individuals; Taxable Income, Nonresident Individuals)

Credit Based on Adjusted Gross Income
Statute: 12-703, 17b-112(b) (11), 46b-38nn, 46b-38oo, 46b-38pp
Special Notice: SN 2002(12), SN 2006(11), SN 2009(3)

Credit for Personal Property Taxes Paid on Motor Vehicle or Residence
Statute: 12-704c
Special Notice: SN 98(4), SN 2002(12), SN 2003(21), SN 2006(11), SN 2009(3), SN 2012(6)
Informational Publication: IP 96(9), IP 97(9), IP 97(9.1), IP 99(34), IP 2000(23), IP 2001(25), IP 2002(23), IP 2003(24), IP 2004(16), IP 2005(10), IP 2006(16), IP 2007(21), IP 2008(21), IP 2009(24), IP 2011(20), IP 2012(17), IP 2014(25)
FAQ: 113, 114, 117, 118, 242, 277, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299

Credit for Taxes Paid to Another Jurisdiction

Amended Connecticut Income Tax Return to Report Any Change in the Amount of Income Tax Paid to Qualifying Jurisdiction
Statute: 12-704(b)
Regulation: 12-704(b)-1
Special Notice: SN 92(2)

Definitions
Statute: 12-704(b)
Regulation: 12-704(a)-4

Disallowance
Statute: 12-704(c), 12-704(d)
Regulation: 12-704(c)-1
FAQ: 130

Intangible Personal Property
Statute: 12-704(e)

Limitations, General
Statute: 12-704(a)
Regulation: 12-704(a)-2

Limitations, Credit Claimed for Income Taxes Paid Both to a Qualifying Jurisdiction and Also to One or More of Its Political Subdivisions
Statute: 12-704(a)
Regulation: 12-704(a)-3
Special Notice: SN 92(2)

Resident or Part-Year Resident Credit for Taxes Paid to Another State, Political Subdivision of Another State, the District of Columbia, a Province of Canada, or Political Subdivision of a Province of Canada
Statute: 12-704(a)
Regulation: 12-704(a)-1
Special Notice: SN 98(4)
FAQ: 88, 130, 309, 323, 370, 506

D

Deficiency Assessments: (see Assessments)

Definitions:
Statute: 12-701

E

Earned Income Tax Credit:
Statute: 12-704e, 12-62s
Special Notice: SN 2013(7), SN 2014(5)
Informational Publication: IP 2011(18), IP 2012(9), IP 2012(9.1), IP 2013(19)

Economic Nexus:
Statute: 12-726
Special Notice: SN 2009(3)
Informational Publication: IP 2010(29), IP 2010(29.1)

Electronic Funds Transfer: (see Electronic Funds Transfer (M)

Estimated Tax
Additional Withholding, *Election*
Statute: 12-720(a) *(repealed)*
Regulation: 12-720(a)-3 *(repealed)*

Declarations, *Amended*
Statute: 12-720(b) *(repealed)*
Regulation: 12-720(b)-1 *(repealed)*

Declaration, Composite (Alternative to Filing Group Declaration for S Corporations)
Statute: 12-720(a) *(repealed)*
Regulation: 12-720(a)-6 *(repealed)*
Announcement: AN 93(6)

Declarations, Filing Dates
Statute: 12-721(a) *(repealed)*
Regulation: 12-721(a)-1 *(repealed)*

Declarations, Group
Statute: 12-720(a) *(repealed)*
Regulation: 12-720(a)-5 *(repealed)*
Announcement: AN 93(6)

Declarations, Late Filed
Statute: 12-722
Regulation: 12-722(a)-2 *(repealed)*, 12-722-1
Informational Publication: IP 93(6), IP 93(6.1), IP 93(6.2), IP 93(6.3), IP 93(6.4), IP 93(6.5), IP 99(33), IP 2003(35), IP 2004(17), IP 2005(27), IP 2006(25), IP 2008(27), IP 2009(30), IP 2010(28), IP 2011(23), IP 2012(16)

Declarations Not Required From Certain Trusts and Estates
Statute: 12-720(d) *(repealed)*
Regulation: 12-720(d)-1 *(repealed)*

Declarations, Requirement
Statute: 12-720(a) *(repealed)*
Regulation: 12-720(a)-1 *(repealed)*
Informational Publication: IP 91(1), IP 91(1.1), IP 91(1.2), IP 91(1.3), IP 91(1.4), IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3), IP 92(5.4), IP 92(5.5), IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(3), IP 99(3.1), IP 99(35), IP 2001(12), IP 2003(36), IP 2004(18), IP 2005(28), IP 2006(24), IP 2008(20), IP 2009(35), IP 2010(27), IP 2011(26)

Definitions
Statute: 12-701(a) (11), 12-701(a) (12)
Regulation: 12-701(a) (11)-1, 12-701(a) (12)-1
Informational Publication: IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3), IP 92(5.4), IP 92(5.5), IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(35), IP 2003(36)

Excess Payments
Statute: 12-722(h)
Regulation: 12-722(h)-1 *(repealed)*

Farmers and Fishermen
Statute: 12-722(m)
Special Notice: SN 98(4)
Policy Statement: PS 2000(3)
Informational Publication: IP 93(1), IP 93(1.1), IP 93(1.2), IP 93(1.3), IP 93(1.4), IP 97(8), IP 97(8.1), IP 99(17), IP 2000(13), IP 2000(25), IP 2001(11), IP 2001(16), IP 2002(10), IP 2003(13), IP 2003(20), IP 2004(10), IP 2004(14), IP 2005(8), IP 2005(12), IP 2006(20), IP 2007(13), IP 2008(19), IP 2009(14), IP 2010(16)
FAQ: 112

Fiscal Years
Statute: 12-721(b) *(repealed)*
Regulation: 12-721(b)-1 *(repealed)*

General
Legislation: PA 11-6, §109 *(not codified)*
Statute: 12-700b *(repealed 10/1/02)*, 12-720 *(repealed)*, 12-721 *(repealed)*, 12-722
Regulation: 12-722-1
Special Notice: SN 2002(12), SN 2009(3)
Informational Publication: IP 92(5), IP 92(5.1), IP 92(5.2), IP 92(5.3), IP 92(5.4), IP 92(5.5), IP 92(5.6), IP 92(5.7), IP 92(5.8), IP 99(21), IP 99(21.1), IP 99(35), IP 2000(26), IP 2001(24), IP 2002(18), IP 2002(22), IP 2002(24), IP 2003(10), IP 2003(21), IP 2003(23), IP 2003(28), IP 2003(32), IP 2003(36), IP 2004(15), IP 2004(18), IP 2004(23), IP 2005(9), IP 2005(16), IP 2005(24), IP 2005(28), IP 2006(11), IP 2006(18), IP 2006(23), IP 2006(24), IP 2007(22), IP 2007(24), IP 2007(28), IP 2008(20), IP 2009(21), IP 2008(22), IP 2008(28), 2009(21); IP2009(22); IP 2009(26), IP 2009(35), IP 2009(37), IP 2009(37.1), IP 2009(38), IP 2010(26), IP 2010(27), IP 2010(28), IP 2011(18), IP 2011(23), IP 2011(26), IP 2011(28), IP 2012(15), IP 2012(16), IP 2015(12)
Announcement: AN 2003(1)
FAQ: 4, 5, 88, 106, 111, 120, 121, 236, 237, 238, 239, 240, 241, 242, 243, 244, 522, 525

Installments, Amended
Statute: 12-722(c)
Regulation: 12-722(c)-1 *(repealed)*

Installments, Annualized Income
Statute: 12-722(j)
Regulation: 12-722(d) (2)-1 *(amended effective 1/04; formerly 12-722(j)-1)*
Informational Publication: IP 93(6), IP 93(6.1), IP 93(6.2), IP 93(6.3), IP 93(6.4), IP 93(6.5), IP 99(33), IP 2003(35), IP 2004(17), IP 2005(27), IP 2006(25), IP 2008(27), IP 2009(30), IP 2010(28), IP 2011(23), IP 2012(16)

Installments, Number, and Due Dates (When Requirement to Make Declaration of Estimated Tax Is Not Met Until After the Fifteenth Day of the Fourth Month of the Taxable Year)
Statute: 12-722(a)
Regulation: 12-722(a)-1 *(amended effective 1/04)*

Interest on Installment Due On or After an Individual's Death
Statute: 12-722(l)
Regulation: 12-722(l)-1 *(repealed)*, 12-722-1, 12-722(n)-1

Interest on Late Paid Installments
Statute: 12-722(b)
Regulation: 12-722(b)-1 *(repealed)*

Joint Declaration of Estimated Tax by Husband and Wife; Change of Status; Death of a Spouse
Statute: 12-720(a) *(repealed)*, 46b-38nn, 46b-38oo, 46b-38pp
Regulation: 12-720(a)-7 *(repealed)*
Special Notice: SN 2006(11)
FAQ: 583, 587, 591

Partnerships and S Corporations
Statute: 12-720(a) *(repealed)*
Regulation: 12-720(a)-4 *(repealed)*

Payments on Account of Income Tax
Statute: 12-722(g)
Regulation: 12-722(g)-1 *(repealed)*

Prepayments
Statute: 12-722(f)
Regulation: 12-722(f)-1 *(repealed)*

Short Taxable Year
Statute: 12-720(c) *(repealed)*
Regulation: 12-720(c)-1 *(repealed)*

Trusts and Estates
Statute: 12-720(a) *(repealed)*
Regulation: 12-720(a)-2 *(repealed)*
Informational Publication: IP 94(7), IP 2007(28), IP 2009(26), IP 2009(37), IP 2009(37.1)
Announcement: AN 91(10)
FAQ: 111, 583

Underpayments of Estimated Tax: Additions to Tax
Statute: 12-722(b)
Regulation: 12-722(b)-1 *(repealed)*
Special Notice: SN 93(4), SN 2002(12)
Announcement: AN 2003(1)

Exemptions
Statute: 12-702, 12-710, 12-724, 32-610
Special Notice: SN 2002(12), SN 2009(3)
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2000(29), IP 2001(12), IP 2001(31), IP 2002(14), IP 2002(28)

Extensions of Time
Armed Forces, Special Rules
Statute: 12-724
Informational Publication: IP 92(2.5), IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9), IP 2006(23), IP 2007(22), IP 2008(22), IP 2009(21), IP 2012(15)
FAQ: 128, 386

Definitions
Regulation: 12-723-7

Extension, *Request by Person Other Than Taxpayer*
Statute: 12-723
Regulation: 12-723-6

General
Statute: 12-723
Regulation: 12-723-1
Announcement: AN 2001(8), AN 2001(8.1)
FAQ: 108, 245, 246, 247, 365, 522, 525

Group Returns
Legislation: PA 14-187, §54
Statute: 12-723
Regulation: 12-723-2 *(amended eff. 3/8/06; repealed eff. 6/11/14)*

Informational Returns
Statute: 12-723
Regulation: 12-723-4
FAQ: 345

Payment of Connecticut Income Tax
Statute: 12-723
Regulation: 12-723-3

Withholding Tax Returns
Statute: 12-723
Regulation: 12-723-5
FAQ: 345

F

Fiduciary Adjustment
Definition
Statute: 12-701(a) (10)
Regulation: 12-701(a) (10)-1
Special Notice: SN 2009(3)

Modifications: Additions
Statute: 12-701(a) (10)
Regulation: 12-701(a) (10)-2
Special Notice: SN 2009(3), SN 2014(5)

Modifications: Subtractions
Statute: 12-701(a) (10)
Regulation: 12-701(a) (10)-3

Set-Asides for Charitable Purposes
Statute: 12-701(a) (10)
Regulation: 12-701(a) (10)-4

H

Homeownership Incentive Program Legislation: PA 14-174, §3
Statute: 12-62s
Special Notice: SN 2014(5)

Holocaust Victim Settlement Payments
Statute: 12-701(a) (20), 12-701(a) (24), 12-701(a) (30), 12-701(a) (35), 12-701(a) (36)

Household Employees: (see Withholding, Household Employers)

I

Individual Development Account
Statute: 12-701(a) (20)

Innocent Spouse: (see Joint Filing by Spouses)

Insurance Reinvestment Credit
Statute: 38a-88a
Special Notice: SN 2000(15)
Informational Publication: IP 2001(17), IP 2004(20), IP 2006(15), IP 2007(31), IP 2010(13)

Interest and Penalties: (see also Assessments)
General
Statute: 12-735(a), 12-30a
Regulation: 12-735(a)-1
FAQ: 108, 109, 110, 122, 132, 366, 554, 555, 577

Interest, Deficiency Assessments
Statute: 12-728(a)
Regulation: 12-728(a)-1

Interest, Estimated Tax Installment Due On or After an Individual's Death
Statute: 12-722(l)
Regulation: 12-722(l)-1 *(repealed)*

Interest, Late Paid Estimated Tax Installments
Statute: 12-722(b)
Regulation: 12-722(b)-1 *(repealed)*

Penalty, Deficiency Assessment
Statute: 12-728(a)
Regulation: 12-728(a)-2

Penalty, Evading or Failing to Collect, Account For, or Pay Over Tax; Penalty for Fraud
Statute: 12-736

Regulation: 12-736(a)-1

Penalty, Failure to File Statement of Payment to Another Person
Statute: 12-735(d)
Regulation: 12-735(d)-1

Penalty, False Statement Relating to Withholding Allowance
Statute: 12-738

Penalty, Willful Violations
Statute: 12-737
Special Notice: SN 2013(7)

J

Job Expansion Tax Credit
Statute: 12-219pp, 32-7g
Special Notice: SN 2012(6), SN 2013(7)
Informational Publication: IP 2010(13)

Joint Filing by Spouses: (see also Returns)
Claim for Refund by Nonobligated Spouse
Statute: 12-724, 12-732(a)
Regulation: 12-732(a)-2 *(amended effective 3/8/06)*
FAQ: 387, 389, 395, 396

Connecticut Income Tax Returns of Husband and Wife
Statute: 12-702(c) (1), 12-702a, 46b-38nn, 46b-38oo, 46b-38pp
Regulation: 12-702(c) (1)-1
Special Notice: SN 99(15), SN 2006(11)
FAQ: 97, 189, 313, 582

Enrolled Member of Federally Recognized Tribe
Statute: 12-702(c) (1)
Regulation: 12-702(c) (1)-3

Joint Declaration of Estimated Tax by Husband and Wife; Change of Status; Death of a Spouse
Statute: 12-720(a), 46b-38nn, 46b-38oo, 46b-38pp
Regulation: 12-720(a)-7 *(repealed)*
Special Notice: SN 2006(11)
FAQ: 582, 583, 642

Relief of Spouse From Connecticut Income Tax Liability
Statute: 12-702(c) (1), 12-702a, 46b-38nn, 46b-38oo, 46b-38pp
Regulation: 12-702(c) (1)-2
Special Notice: SN 99(15), SN 2006(11)
FAQ: 387, 389, 390, 391, 392, 393, 395, 396

L

Learn Here, Live Here Program
Statute: 32-4i, 32-4j, 32-4k
Special Notice: SN 2012(6)

Limited Liability Companies
Statute: 12-701(a) (33), 12-701(A) (34), 12-719
Special Notice: SN 98(3), SN 98(4), SN 99(3), SN 2002(12), SN 2006(11)
Policy Statement: PS 92(12), PS 92(12.1)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1), IP 2006(11), IP 2006(22), IP 2015(12)
FAQ: 32

M

Manufacturing Reinvestment Account
Statute: 32-9zz, 12-701(a)(20), 12-217(a) (1)
Special Notice: SN 2012(6), SN 2014(5)

Modifications, Nonresident Individuals: (see Taxable Income, Nonresident Individuals)

Modifications, Resident Individuals: (see Taxable Income, Resident Individuals)

N

Nanny Tax: (see Withholding, Household Employers)

Nonresident Individuals, Adjusted Gross Income: (see Taxable Income, Nonresident Individuals)

Nonresident Individuals, General: (see also Taxable Income, Nonresident Individuals)

Credits Based on Adjusted Gross Income
Statute: 12-703, 46b-38nn, 46b-38oo, 46b-38pp
Special Notice: SN 2002(12), SN 2006(11), SN 2009(3)

Definitions
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-701(a) (2)
Regulation: 12-701(a)(2)-1 *(repealed eff. 6/11/14)*
Informational Publication: IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9), IP 2006(23), IP 2007(22), IP 2008(22), IP 2009(21), IP 2012(15)
FAQ: 249, 269, 272, 273, 584

Exemptions
Statute: 12-702
Special Notice: SN 2002(12), SN 2009(3)
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)

Imposition of Connecticut Income Tax
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-700(b)
Regulation: 12-700(b)-1 *(repealed eff. 6/11/14)*
Ruling: 2002-1
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)
Announcement: AN 93(10), AN 93(10.1)
FAQ: 90, 307, 309, 367, 368, 377, 378

P

Partnership

Avoidance or Evasion of Tax
Statute: 12-715(c)
Regulation: 12-715(c)-1

Character of Partnership Items
Statute: 12-715(b)
Regulation: 12-715(b)-1
Ruling: 99-4

Definitions
Statute: 12-701(a) (33), (34)

Informational Return
Statute: 12-719, 12-726(a)
Regulation: 12-726(a)-1 *(amended effective 3/8/06)*
Special Notice: SN 92(5), SN 92(7), SN 2006(11), SN 2009(3)
Policy Statement: PS 92(12), PS 92(12.1)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1), IP 2006(11), IP 2006(22), IP 2015(12)
FAQ: 32, 125

Modification of Federal Adjusted Gross Income, Resident Partner
Statute: 12-701(a) (20)
Regulation: 12-701(a) (20)-5
Special Notice: SN 2002(12), SN 2003(21)
Announcement: AN 2003(4)

Modification of Partnership Items in Partner's Income Tax Return
Statute: 12-715(a)
Regulation: 12-715(a)-1

Nonresident Partners, Income and Deductions Derived From Connecticut Sources
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-712(a) (1)
Regulation: 12-712(a)(1)-1 *(repealed eff. 6/11/14)*

Nonresident Partners, *Special Rules*
Statute: 12-712(b)
Regulation: 12-712(b)-1

Part-Year Resident Individuals, General: (see also Credit for Taxes Paid to Another Jurisdiction; Taxable Income, Part-Year Resident Individuals)

Credits Based on Adjusted Gross Income
Statute: 12-703, 46b-38nn, 46b-38oo, 46b-38pp
Special Notice: SN 2002(12), SN 2006(11), SN 2009(3)

Credit for Personal Property Taxes Paid to Another Jurisdiction
Statute: 12-704(a)
FAQ: 277

Exemptions
Statute: 12-702
Special Notice: SN 2002(12), SN 2009(3)
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)

Imposition of Tax
Statute: 12-700(c)
Regulation: 12-700(c)-1
FAQ: 249, 584

Part-Year Resident Trusts, General: (see also Credit for Taxes Paid to Another Jurisdiction; Taxable Income, Part-Year Resident Trusts)

Change of Residence of Trust
Statute: 12-701(a) (6)
Regulation: 12-701(a) (6)-1

General

Statute: 12-700(c)
Regulation: 12-700(c)-2

Part-Year Residents, Special Accruals: (see Taxable Income, Part-Year Resident Individuals; Taxable Income, Part-Year Resident Trusts)

Penalties and Interest: (see Interest and Penalties)

Q

Qualified Small Business Job Creation Credit:
Statute: 12-217nn
Special Notice: SN 2010(3), SN 2010(7)
Informational Publication: IP 2010(13)

R

Rate of Tax
Statute: 12-700
Special Notice: SN 2003(21), SN 2009(3)
Informational Publication: IP 2003(10), IP 2009(37.1)

Rebate, Income Tax: (see also Rebate, Sales Tax)
Statute: 12-746
Informational Publication: IP 98(8)

Records

Records of Employers and Other Persons Required to File Connecticut Informational Returns
Statute: 12-740(c)
Regulation: 12-740(c)-2
FAQ: 342

Retention of Records
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-740(c)
Regulation: 12-740(c)-1 *(repealed eff. 6/11/14)*

Refunds

Claim for Refund, General
Statute: 12-15(d), 12-39t, 12-732(a)
Regulation: 12-732(a)-1 *(amended effective 3/8/06)*, 12-732(a)-2 *(amended effective 3/8/06)*
Policy Statement: PS 96(4), PS 2001(14)
Informational Publication: IP 99(35), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9), IP 2006(23), IP 2007(22), IP 2008(22), IP 2009(21), IP 2012(15)
FAQ: 55, 84, 85, 87, 89, 185, 235, 247, 250, 253, 254, 255, 256, 257, 300, 301, 302, 303, 304, 305, 306, 310, 380, 562, 583

Contributions From Refunds to Special Accounts: (see also Returns (Check-Offs))
Statute: 12-743, 12-743a, 3-22u
Special Notice: SN 2014(5)

Credit of Overpayments
Statute: 12-739
Regulation: 12-739(d)-1

Filing of Claim for Refund Where Claimant's Federal Income Tax Return or Another State's Return Is Changed, Corrected, or Amended
Statute: 12-732(b)
Regulation: 12-732(b)-1

Offset of Refunds Against Certain Debts or Obligations
Statute: 12-39u, 12-742
Regulation: 12-742-1
Special Notice: SN 98(4)
FAQ: 562

Regulated Investment Company Dividends
Statute: 12-718
Ruling: 99-4

Resident Individuals, General: (see also Credit for Taxes Paid to Another Jurisdiction; Credit Based on Adjusted Gross Income; Credit for Personal Property Taxes Paid on Motor Vehicle or Residence; Taxable Income, Resident Individuals)
Definition
Statute: 12-701(a) (1)
Regulation: 12-701(a)-(1)-1
Special Notice: SN 2000(17)
Informational Publication: IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9), IP 2006(23), IP 2007(22), IP 2008(22), IP 2009(21), IP 2012(15)
FAQ: 249, 272, 584

Exemptions
Statute: 12-702
Special Notice: SN 2002(12), SN 2009(3)
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)

Imposition of Connecticut Income Tax
Statute: 12-700(a), 46b-38nn, 46b-38oo, 46b-38pp
Ruling: 2002-1
Special Notice: SN 2006(11), SN 2009(3)
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)
Announcement: AN 93(10), AN 93(10.1)
FAQ: 66, 248

Resident Trust or Estate, General: (see also Taxable Income, Resident Trust or Estate)
Statute: 12-701(a) (4)
Regulation: 12-701(a) (4)-1
FAQ: 583

Returns
Amended Connecticut Income Tax Return
Statute: 12-727(b)
Regulation: 12-727(b)-2
Special Notice: SN 2010(3)
Announcement: AN 95(1)
FAQ: 181, 182, 183, 184, 185, 194, 300, 355, 356, 360, 362, 384

Bankruptcy, Filing of Income Tax Returns
Statute: 12-727(b), 12-740
Regulation: 12-727(b)-6 *(repealed effective 3/8/06)*, 12-740-9 *(repealed effective 3/8/06)*, 12-740-10 *(repealed effective 3/8/06)*

Change in Federal Income or Income Tax Withholding
Statute: 12-727(b)
Regulation: 12-727(b)-1
FAQ: 183, 184

Check-offs
Statute: 12-743, 3-22u
Special Notice: SN 98(4), SN 2014(5)

Decedents
Statute: 12-740
Regulation: 12-740-4
FAQ: 583

Electronic Filing
Regulation: 12-690-1
Informational Publication: IP 94(8), IP 94(8.1), IP 94(8.2), IP 94(8.3), IP 94(8.4), IP 96(8), IP 96(8.1), IP 96(8.2), IP 99(10), IP 99(30), IP 99(31), IP 2000(19), IP 2001(22), IP 2002(13), IP 2003(22), IP 2004(30.1), IP 2005(23), IP 2005(23.1), IP 2006(14), IP 2007(9), IP 2008(25), IP 2008(25.1), IP 2008(17), IP 2008(17.1), IP 2009(17), IP 2009(18), IP 2009(20), IP 2010(11), IP 2010(12); IP 2010(19), IP 2011(11), IP 2011(24), IP 2011(25), IP 2012(22), IP 2012(23), IP 2012(25); IP 2013(16), IP 2013(16.1); IP 2013(17), IP 2013(17.1), IP 2014(16), IP 2014(17), IP 2014(20)
FAQ: 6, 31, 32, 33, 78, 115, 116, 118, 121, 282, 330, 331, 338, 353, 360, 361, 362, 363, 364, 365, 369, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 513, 514, 515, 658, 659

Fiduciary Income Tax Returns
Statute: 12-740
Regulation: 12-740-5 *(amended effective 3/8/06)*
Announcement: AN 93(1), AN 93(10), AN 93(10.1)

Filing Requirement, General
Statute: 12-740; 12-39aa
Regulation: 12-740-1
Special Notice: SN 99(14)
Policy Statement: PS 2002(4), PS 2005(4), PS 2008(3), PS 2012(2)
Informational Publication: IP 92(3), IP 92(3.1), IP 92(3.2), IP 92(3.3), IP 92(3.4), IP 92(3.5), IP 99(3), IP 99(3.1), IP 2001(12)
Announcement: AN 93(10), AN 93(10.1), AN 2001(8), AN 2001(8.1), AN 2001(9)

Final Determination
Statute: 12-727(b)
Regulation: 12-727(b)-4

General
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-700c, 12-725, 12-727(b), 12-740, 12-744
Regulation: 12-725-1 *(amended effective 3/8/06)*, 12-725-2 *(amended effective 3/8/06)*, 12-727(b)-3, 12-740-7 *(repealed eff. 6/11/14)*
Special Notice: SN 2003(21)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2002(23), IP 2003(28), IP 2003(32), IP 2004(23), IP 2005(24), IP 2006(11), IP 2006(18), IP 2007(24), IP 2009(22), IP 2010(26), IP 2011(18), IP 2015(12)
Announcement: AN 2001(8), AN 2001(8.1)
FAQ: 33, 49, 50, 51, 52, 53, 59, 64, 115, 119, 120, 122, 124, 188, 191, 193, 195, 267, 268, 273, 278, 283, 284, 308, 315, 366, 367, 368, 370, 371, 373, 375, 525, 554, 555, 579, 581, 64

Group Return for S Corporations, Alternatives
Statute: 12-719
Regulation: 12-719-2 *(repealed effective 3/8/06)*
Special Notice: SN 92(5), SN 92(7)
Informational Publication: IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1), IP 2006(22)
Announcement: AN 93(6)
FAQ: 32

Group Return, General
Statute: 12-719
Regulation: 12-719-1 *(repealed effective 3/8/06)*
Special Notice: SN 92(4), SN 92(5), SN 92(7)
Informational Publication: IP 2004(12), IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1), IP 2006(22)
FAQ: 32

Husband and Wife, *Returns*
Statute: 12-702(c) (1), 12-702a, 46b-38nn, 46b-38oo, 46b-38pp
Regulation: 12-702(c) (1)-1
Special Notice: SN 99(15), SN 2006(11)
FAQ: 97, 189, 267, 268, 274, 279, 582

Informational Reporting by Certain Employers, Payers, or Real Estate Reporting Persons
Statute: 12-727(a)
Regulation: 12-727(a)-2 *(amended 8/3/01)*

Informational Return, Partnership
Statute: 12-726(a)
Regulation: 12-726(a)-1 *(amended effective 3/8/06)*
Special Notice: SN 92(5), SN 92(7), SN 2009(3)
Policy Statement: PS 92(12), PS 92(12.1)
Informational Publication: IP 2004(12), IP 2004(39), IP 2005(13), IP 2005(13.1), IP 2006(22)
FAQ: 32, 125

Informational Return, S Corporation
Statute: 12-726(b)
Regulation: 12-726(b)-1 *(amended effective 3/8/06)*
Special Notice: SN 92(5), SN 92(7), SN 2009(3)
Informational Publication: IP 2004(13), IP 2004(39), IP 2006(22)
Announcement: AN 92(7), AN 93(4), AN 93(6), AN 94(12), AN 94(12.1)
FAQ: 32

Magnetic Media
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-727(a)
Regulation: 12-727(a)-1 *(repealed eff. 6/11/14)*
Informational Publication: IP 92(10), IP 92(10.1), IP 92(10.2), IP 92(10.3), IP 92(10.4), IP 92(10.5), IP 92(10.6), IP 93(5), IP 93(5.1), IP 93(5.2), IP 93(5.4), IP 93(5.5), IP 99(25), IP 99(26), IP 2000(16), IP 2000(17), IP 2001(19), IP 2001(21), IP 2002(19), IP 2002(20), IP 2003(17), IP 2003(18), IP 2004(21), IP 2004(22), IP 2005(21), IP 2005(22), IP 2006(33), IP 2006(34), IP 2007(19), IP 2007(20), IP 2008(16), IP 2008(17), IP 2008(17.1), IP 2009(17), IP 2009(18), IP 2010(11), IP 2010(12)
Announcement: AN 2000(1)
FAQ: 350

Minors or Persons Under a Disability
Statute: 12-740
Regulation: 12-740-2

Nonresident Aliens or Persons Without a Social Security Number, Filing of Income Tax Returns
Statute: 12-740
Regulation: 12-740-8 *(amended effective 3/8/06)*
FAQ: 273

Receivers
Statute: 12-740
Regulation: 12-740-3

Recomputation of Connecticut Income Tax
Statute: 12-727(b)
Regulation: 12-727(b)-5

Short Taxable Periods
Statute: 12-740
Regulation: 12-740-6

Terrorist Victims
Statute: 12-724

S

S Corporations

Character of S Corporation Items
Statute: 12-715(b)
Regulation: 12-715(b)-2

Informational Return
Statute: 12-726(b)
Regulation: 12-726(b)-1 *(amended effective 3/8/06)*
Special Notice: SN 92(5), SN 92(7), SN 98(3), SN 99(3), SN 2006(11), SN 2009(3)
Informational Publication: IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1), IP 2006(22), IP 2015(12)
Announcement: AN 92(7), AN 93(4), AN 94(12), AN 94(12.1)
FAQ: 32

Modification of S Corporation Items
Statute: 12-715(a)
Regulation: 12-715(a)-2

Nonresident Shareholder
Statute: 12-712(a) (2)
Regulation: 12-712(a) (2)-1 *(amended effective 3/8/06)*

Resident Shareholder
Statute: 12-701(a) (20)
Regulation: 12-701(a) (20)-6
Special Notice: SN 2002(12), SN 2003(21), SN 2009(3)
Announcement: AN 2003(4)

Returns
Statute: 12-719
Special Notice: SN 98(3), SN 99(3)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2004(13), IP 2004(39), IP 2005(13), IP 2005(13.1), IP 2006(11), IP 2006(22)
FAQ: 32

Trusts and Estates
Statute: 12-701(a) (10)
Special Notice: SN 2009(3)

Status Letters: (see Status Letters (M)

T

Taxable Income, Nonresident Individuals

Allocation and Apportionment of Income From a Business, Trade, Profession, or Occupation Carried On Partly Within and Partly Without Connecticut
Statute: 12-711(c)
Regulation: 12-711(c)-4
Special Notice: SN 2014(5)
FAQ: 93

Allocation, Alternate Method
Statute: 12-712(d)
Regulation: 12-712(d)-1

Apportionment, *Other Methods*
Statute: 12-711(b)
Regulation: 12-711(b)-15

Athletes and Entertainers
Statute: 12-711(b), 2-711(c)
Regulation: 12-711(b)-4, 12-711(c)-7

Brokers, Security, and Commodity
Statute: 12-711(c)
Regulation: 12-711(c)-6

Business, Trade, Profession, or Occupation Carried On Within Connecticut
Statute: 12-711(b)
Regulation: 12-711(b)-4
Announcement: AN 96(13)

Business, Trade, Profession, or Occupation Carried On Wholly Within Connecticut
Statute: 12-711(c)
Regulation: 12-711(c)-2

Business, Trade, Profession, or Occupation Carried On Partly Within and Partly Without Connecticut
Statute: 12-711(c)
Regulation: 12-711(c)-3
Special Notice: SN 2014(5)

Compensation Not Constituting Income Derived From Connecticut Sources
Statute: 12-711(b)
Regulation: 12-711(b)-7 *(amended effective 1/04)*

Connecticut Adjusted Gross Income Derived From or Connected With Sources Within This State
Statute: 12-711, 12-711a
Regulation: 12-711(b)-1
Special Notice: SN 92(7), SN 2000(17), SN 2002(12), SN 2014(5)
Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16), IP 2009(38), IP 2011(28)
Announcement: AN 2001(6), AN 2009(7)
FAQ: 131, 252, 259, 262, 263, 264, 265, 266, 275, 280, 287, 307, 309, 311, 568

Covenant Not to Compete
Statute: 12-711(b)
Regulation: 12-711(b)-20

Deductions for Losses
Statute: 12-711(b)
Regulation: 12-711(b)-6
Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16), IP 2009(38), IP 2011(28)
Announcement: AN 2009(7)
FAQ: 260

Earnings of Nonresident Employees and Officers Rendering Personal Services Within Connecticut
Statute: 12-711(c)
Regulation: 12-711(c)-5

Earnings of Salespersons
Statute: 12-711(b)
Regulation: 12-711(b)-9

Employees Compensated on Mileage Basis
Statute: 12-711(b)
Regulation: 12-711(b)-10

Income and Deductions From Connecticut Sources (In General)
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-711(b)
Regulation: 12-711(b)-2 *(repealed eff. 6/11/14)*
Special Notice: SN 2002(12), SN 2014(5)
Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16), IP 2009(38), IP 2011(28)
Announcement: AN 2001(6)

Income and Deductions Partly From Connecticut Sources
Statute: 12-711(c)
Regulation: 12-711(c)-1
Special Notice: SN 2014(5)

Income From Intangible Personal Property
Statute: 12-711(b)
Regulation: 12-711(b)-5

Income From Vessels
Statute: 12-711(b)
Regulation: 12-711(b)-13

Incentive Stock Options (ISOs)
Statute: 12-711(b)
Regulation: 12-711(b)-16

Military Pay
Statute: 12-711(d); 12-724
Regulation: 12-711(d)-1
Informational Publication: IP 92(2), IP 92(2.1), IP 92(2.2), IP 92(2.3), IP 92(2.4), IP 92(2.5), IP 99(32), IP 2000(22), IP 2001(24), IP 2002(22), IP 2003(23), IP 2004(15), IP 2005(9), IP 2006(23), IP 2007(22), IP 2008(22), IP 2009(21), IP 2012(15)
FAQ: 127, 267, 268, 26

Nonqualified Deferred Compensation
Statute: 12-711(b)
Regulation: 12-711(b)-19
Special Notice: 2014(5)

Nonqualified Stock Options
Statute: 12-711(b)
Regulation: 12-711(b)-18

Nonresident Seamen
Statute: 12-711(b)
Regulation: 12-711(b)-11
Ruling: 2002-1

Pension or Other Retirement Benefit Plans
Statute: 12-711(b)
Regulation: 12-711(b)-12
FAQ: 286

Prizes, Awards, and Similar Payments
Statute: 12-711(b)
Regulation: 12-711(b)-14
Special Notice: SN 2002(12)
Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16), IP 2009(38), IP 2011(28)
Announcement: AN 2002(5)
FAQ: 260, 261, 262, 263, 264

Property in Connecticut (Real or Tangible)
Statute: 12-711(b)
Regulation: 12-711(b)-3

Property (Real), Rentals and Gains From Sale or Exchange
Statute: 12-711(b)
Regulation: 12-711(b)-8

Property Transferred in Connection With the Performance of Services
Statute: 12-711(b)
Regulation: 12-711(b)-17

Purchase and Sale for Own Account
Statute: 12-711(f)
Regulation: 12-711(f)-1

Taxable Income, Nonresident Trusts or Estates

Allocation of Connecticut Fiduciary Adjustment
Statute: 12-716(a)
Regulation: 12-716(a)-1

Attribution of Certain Modifications
Statute: 12-716(b)
Regulation: 12-716(b)-1

Character of Items
Statute: 12-714(a)
Regulation: 12-714(a)-2

Connecticut Taxable Income Derived From or Connected With Sources Within Connecticut
Statute: 12-713(a)
Regulation: 12-713(a)-1, 12-713(a)-4
Ruling: 2005-2
Special Notice: SN 2014(5)
Announcement: AN 2009(7)

Items Not in Distributable Net Income of a Nonresident Trust or Estate
Statute: 12-713(a)
Regulation: 12-713(a)-3

Share of a Nonresident Trust, Estate, or Beneficiary in Income From Connecticut Sources
Statute: 12-714(a)
Regulation: 12-714(a)-1

Share of a Nonresident Trust, or Estate in Distributable Net Income
Statute: 12-713(a)
Regulation: 12-713(a)-2

Special Rule Where a Trust or Estate Has No Federal Distributable Net Income
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-714(b)
Regulation: 12-714(b)-1 *(repealed eff. 6/11/14)*

Taxable Income, Part-Year Resident Individuals

Capital Losses and Passive Activity Losses
Statute: 12-717
Regulation: 12-717-1

Distributive or Pro Rata Share of Partners and S Corporation Shareholders
Statute: 12-717
Regulation: 12-717-4

Income Derived From or Connected With Sources Within Connecticut
Statute: 12-711a, 12-717(a)
Regulation: 12-717(a)-1
Special Notice: SN 2000(17)
Informational Publication: IP 2002(18), IP 2003(21), IP 2005(16), IP 2009(38), IP 2011(28)
Announcement: AN 2009(7)
FAQ: 276, 277, 311

Income or Loss From Business, Trade, Profession, or Occupation
Statute: 12-717
Regulation: 12-717-3
Announcement: AN 96(13)

Net Operating Loss Deduction
Statute: 12-717
Regulation: 12-717-2
Announcement: AN 2009(7)

Special Accruals, General
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-717
Regulation: 12-717-5 *(repealed eff. 6/11/14)*, 12-717(c) (3)-1, 12-717(c)(4)-1
FAQ: 271

Special Accruals: Change From Nonresident to Resident
Statute: 12-717(c) (2)
Regulation: 12-717(c) (2)-1
Announcement: AN 92(2)

Special Accruals: Change From Resident to Nonresident
Statute: 12-717(c) (1)
Regulation: 12-717(c) (1)-1
Announcement: AN 92(2)

Taxable Income, Part-Year Resident Trusts

Capital Losses and Passive Activity Losses
Statute: 12-717
Regulation: 12-717-1

Distributive or Pro Rata Share of Partners and S Corporation Shareholders
Statute: 12-717
Regulation: 12-717-4

Income Derived From or Connected With Sources Within Connecticut
Statute: 12-717(b)
Regulation: 12-717(b)-1
Announcement: AN 2009(7)

Income or Loss From Business, Trade, Profession, or Occupation
Statute: 12-717
Regulation: 12-717-3

Net Operating Loss Deduction
Statute: 12-717
Regulation: 12-717-2
Announcement: AN 2009(7)

Special Accruals, General
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-717
Regulation: 12-717-5 *(repealed eff. 6/11/14)*, 12-717(c) (3)-1, 12-717(c) (4)-1

Special Accruals: Change From Nonresident to Resident
Statute: 12-717(c) (2)
Regulation: 12-717(c) (2)-1
Announcement: AN 92(2)

Special Accruals: Change From Resident to Nonresident
Statute: 12-717(c) (1)
Regulation: 12-717(c) (1)-1
Announcement: AN 92(2)

Taxable Income, Resident Individuals

Connecticut Adjusted Gross Income of a Resident Individual
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-701(a) (19), 12-701(a) (20), 12-701a, 12-711a
Regulation: 12-701(a)(20)-1 *(repealed eff. 6/11/14)*
Ruling: 2001-1
Special Notice: SN 98(4), SN 2000(17), SN 2002(12), SN 2003(21), SN 2009(3), SN 2014(5)
Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6), PS 2005(2)
Informational Publication: IP 91(1), IP 91(1.1), IP 91(1.2), IP 91(1.3), IP 91(1.4), IP 99(29), IP 2002(18), IP 2002(24), IP 2003(21), IP 2003(32), IP 2004(23), IP 2005(16), IP 2005(24), IP 2006(18), IP 2007(24), IP 2009(22), IP 2009(38), IP 2010(26); IP 2011(18), IP 2011(28), IP 2013(7)
Announcement: AN 96(13), AN 2001(4), AN 2001(7), AN 2003(4), AN 2007(6), AN 2009(7), AN 2010(7)
FAQ: 66, 186, 187, 251, 259, 260, 261, 270, 285, 288, 310, 312, 313, 657, 661, 663

Connecticut Adjusted Gross Income of Resident Shareholder of S Corporation
Statute: 12-701(a) (20)
Regulation: 12-701(a) (20)-6
Special Notice: SN 98(4), SN 2003(21), SN 2009(3)
Announcement: AN 2003(4), AN 2009(7)

Modification for Connecticut Fiduciary Adjustment
Statute: 12-701(a) (20)
Regulation: 12-701(a) (20)-4
Special Notice: SN 2009(3)

Modifications Increasing Federal Adjusted Gross Income
Statute: 12-701(a) (20), 8-208c
Regulation: 12-701(a) (20)-2
Ruling: 99-4, 2001-1
Special Notice: SN 2002(12), SN 2003(21), SN 2009(3), SN 2012(6)
Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6), PS 2005(2)
Announcement: AN 2003(4)

Modifications of Federal Adjusted Gross Income for Partnership Income or Loss Reportable by Resident Partner
Statute: 12-701(a) (20)
Regulation: 12-701(a) (20)-5
Special Notice: SN 2003(21), SN 2009(3)
Announcement: AN 2003(4)

Modifications Reducing Federal Adjusted Gross Income
Statute: 12-701(a) (20), 12-701a
Regulation: 12-701(a) (20)-3
Ruling: 2004-1
Special Notice: SN 2003(21), SN 2006(11), SN 2009(3), SN 2012(6), SN 2014(5)
Policy Statement: PS 92(3), PS 92(3.1), PS 2003(6)
Informational Publication: IP 2005(24), IP 2006(18), IP 2007(24), IP 2008(24), IP 2009(22), IP 2010(26)
FAQ: 250, 253, 254, 255, 256, 257, 564, 565, 566, 568, 569, 570, 571, 572, 573, 574, 575, 581

Taxable Income, Resident Trust or Estate
Connecticut Taxable Income of a Resident Trust or Estate
Statute: 12-701(a) (9)
Regulation: 12-701(a) (9)-1
Ruling: 2004-1, 2005-2
Announcement: AN 2009(7)

Exemption Not Applicable to Trusts or Estates
Statute: 12-709

Fiduciary Adjustment
Statute: 12-701(a) (10)
Regulation: 12-701(a)(10)-1, 12-701(a)(10)-2, 12-701(a)(10)-3
Ruling: 99-4
Special Notice: SN 98(4), SN 2009(3), SN 2014(5)

Set-Asides for Charitable Purposes
Statute: 12-701(a) (10)
Regulation: 12-701(a) (10)-4

Trusts and Estates: (see Resident Trust or Estate, General; Part-Year Resident Trusts, General)

Telefile: (see Returns, Electronic Filing)

V

Vocational Rehabilitation Job Creation Credit:
Statute: 12-217oo
Special Notice: SN 2010(3), SN 2010(7)

W

Withholding Tax

Addition To or Reduction From Withholding
Statute: 12-705(a)
Regulation: 12-705(a)-5
Announcement: AN 2011(6)

Amended Withholding or Exemption Certificate
Statute: 12-705(a)
Regulation: 12-705(a)-8
Informational Publication: IP 92(9), IP 92(9.1), IP 92(9.2), IP 92(9.3), IP 92(9.4), IP 92(9.5), IP 99(1), IP 2000(1), IP 2000(12), IP 2001(1)
Announcement: AN 96(13)
FAQ: 351, 383

Athletes and Entertainers
Statute: 12-705(b)
Regulation: 12-705(b)-1 *(amended effective 8/3/01, 3/8/06)*
Policy Statement: PS 96(1), PS 2002(1), PS 2002(1.1), PS 2003(5), PS 2004(1), PS 2005(1), PS 2006(1), PS 2007(1), PS 2008(1), PS 2009(1); PS 2011(2)
Informational Publication: IP 2000(11), IP 2000(29), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16), IP 2004(8), IP 2005(7), IP 2007(1), IP 2008(1), IP 2008(9), IP 2009(1), IP 2009(8), IP 2009(37.1), IP 2010(1), IP 2010(8), IP 2011(1), IP 2011(8), IP 2012(1), IP 2012(1.1), IP 2012(8), IP 2013(1), IP 2013(8), IP 2014(1), IP 2014(8), IP 2015(1), IP 2015(8)
Announcement: AN 2003(10), AN 2009(9), AN 2010(3)
FAQ: 129, 319

Change in Federal Income or Income Tax Withholding
Statute: 12-727(b)
Regulation: 12-727(b)-1
Announcement: AN 96(13)

Distributions Pensions and Annuities
Statute: 12-705(b)
Regulation: 12-705(b)-3 *(amended 8/3/01)*
Special Notice: SN 91(25), SN 2004(10)
Announcement: AN 2003(10)
FAQ: 289, 320, 339, 340, 346, 348

Employees, Nonresident
Statute: 12-705(a)
Regulation: 12-705(a)-6, 12-34a-1 through 12-34a-4 *(repealed)*
Ruling: 2002-1
Announcement: AN 2009(9), IP 2010(3)
FAQ: 90, 206, 207, 281, 307, 309, 322

Employees, Resident
Statute: 12-705(a)
Regulation: 12-705(a)-2
Ruling: 2002-1

Employer Liability for Tax
Statute: 12-707
Regulation: 12-707-2
Special Notice: SN 96(8), SN 2004(9)
Policy Statement: PS 2007(4)
FAQ: 200

Gambling Winnings

Statute: 12-705(b)
Regulation: 12-705(b)-2 *(amended 8/3/01)*
Special Notice: SN 91(18), SN 92(9), SN 2004(10)
Informational Publication: IP 2001(28), IP 2001(29), IP 2002(18), IP 2003(10), IP 2003(11), IP 2005(15), IP 2005(16), IP 2009(8), IP 2009(36), IP 2009(37), IP 2009(37.1), IP 2009(38), IP 2011(27), IP 2011(28)
Announcement: AN 2001(6), AN 2002(5), AN 2003(9), AN 2003(10)
FAQ: 190, 261, 264, 339, 340, 346, 348

General

Legislation: PA 11-6, §108 *(not codified)*; PA 14-187, §54 *(not codified)*
Statute: 12-705(a), 12-706(c), 12-707, 31-57h, 31-71e
Regulation: 12-705(a)-1, 12-706(c)-1 *(repealed eff. 6/11/14)*, 12-707-3
Special Notice: SN 91(10), SN 96(5), SN 96(8), SN 98(4), SN 2004(9), SN 2004(10), SN 2009(3)
Policy Statement: PS 2004(1), PS 2007(4)
Informational Publication: IP 92(8), IP 92(8.1), IP 92(8.2), IP 92(8.3), IP 92(8.4), IP 92(9), IP 92(9.1), IP 92(9.2), IP 92(9.3), IP 92(9.4), IP 92(9.5), IP 93(2.1), IP 96(7), IP 96(7.1), IP 99(1), IP 99(21), IP 99(21.1), IP 2000(1), IP 2000(11), IP 2000(12), IP 2000(26), IP 2000(29), IP 2001(1), IP 2001(24), IP 2001(31), IP 2002(10), IP 2002(14), IP 2002(22), IP 2002(24), IP 2002(28), IP 2003(9), IP 2003(10), IP 2003(16), IP 2003(19), IP 2003(20), IP 2003(23), IP 2003(28), IP 2003(32), IP 2004(8), IP 2004(14), IP 2004(15), IP 2004(23), IP 2005(1), IP 2005(7), IP 2005(12), IP 2005(9), IP 2005(24), IP 2006(1), IP 2006(7), IP 2006(11), IP 2006(18), IP 2006(20), IP 2006(23), IP 2007(1), IP 2007(7), IP 2007(22), IP 2007(24), IP 2008(1), IP 2008(7), IP 2008(9), IP 2008(19), IP 2008(22), IP 2009(1), IP 2009(7), IP 2009(8), IP 2009(21), IP 2009(22), IP 2009(37.1), IP 2010(1), IP 2010(7), IP 2010(8), IP 2010(16), IP 2010(26), IP 2011(1), IP 2011(8), IP 2011(10), IP 2011(10.1), IP 2011(18), IP 2012(1), IP 2012(1.1), IP 2012(7), IP 2012(7.1), IP 2012(8), IP 2012(15), IP 2013(1), IP 2013(7), IP 2013(8), IP 2014(1), IP 2014(7), IP 2014(8), IP 2014(21), IP 2015(1), IP 2015(7), IP 2015(8), IP 2015(12)
Announcement: AN 91(8), AN 91(9), AN 95(8), AN 96(2), AN 96(3), AN 96(3.1), AN 2000(4), AN 2004(1), AN 2005(1), AN 2006(6), AN 2007(1), AN 2008(1), AN 2009(1), AN 2010(1), AN 2011(1), AN 2012(1)
FAQ: 32, 33, 34, 45, 53, 107, 126, 161, 162, 200, 201, 202, 203, 204, 205, 258, 310, 314, 315, 318, 320, 321, 322, 323, 326, 328, 329, 331, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 352, 353, 354, 355, 356, 373, 659

Household Employers

Statute: 12-707
Special Notice: SN 96(8), SN 2004(9)
Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16), IP 2004(8), IP 2005(7), IP 2006(1), IP 2007(1), IP 2008(1), IP 2008(9), IP 2009(1), IP 2009(8), IP 2010(1), IP 2010(8), IP 2011(1), IP 2011(8), IP 2012(1), IP 2012(1.1), IP 2012(8) IP 2013(1), IP 2013(8), IP 2014(1), IP 2014(8), IP 2015(1)
FAQ: 317

Liability of Third Parties Paying Wages

Statute: 12-705(b)
Regulation: 12-705(b)-5

Magnetic Media
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-727
Regulation: 12-727(a)-1 *(repealed eff. 6/11/14)*
Informational Publication: IP 92(10), IP 92(10.1), IP 92(10.2), IP 92(10.3), IP 92(10.4), IP 92(10.5), IP 92(10.6), IP 93(5), IP 93(5.1), IP 93(5.2), IP 93(5.3), IP 93(5.4), IP 93(5.5), IP 99(25), IP 99(26), IP 2000(1), IP 2000(17), IP 2001(19), IP 2001(21), IP 2002(19), IP 2002(20), IP 2003(17), IP 2003(18), IP 2004(21), IP 2004(22), IP 2005(21), IP 2005(22), IP 2006(33), IP 2006(34), IP 2007(19), IP 2007(20), IP 2007(22), IP 2008(16), IP 2008(17), IP 2008(17.1), IP 2009(17), IP 2009(18), IP 2010(11), IP 2010(12), IP 2011(11), IP 2011(25), IP 2012(22), IP 2012(23); IP 2013(16), IP 2013(16.1); IP 2013(17), IP 2013(17.1), IP 2014(16), IP 2014(17)
Announcement: AN 2000(1)
FAQ: 350

Schedule for Filing Withholding Tax Returns and Payment of Taxes
Statute: 12-707
Regulation: 12-707-1 *(amended effective 8/3/01, 3/8/06)*
Special Notice: SN 96(8), SN 2004(9), SN 2004(10)
Announcement: AN 2001(8), AN 2001(8.1)
FAQ: 332, 334, 336, 337, 341, 345

Successor Liability
Statute: 12-707(e)
Informational Publication: IP 2011(16)

Supplemental Compensation
Statute: 12-705(a)
Regulation: 12-705(a)-3
Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(10), IP 2003(16), IP 2004(8), IP 2005(7), IP 2006(1), IP 2007(1), IP 2008(1), IP 2008(9), IP 2009(1), IP 2009(8), IP 2010(1), IP 2010(8), IP 2011(1), IP 2011(8), IP 2012(1), IP 2012(1.1), IP 2012(8), IP 2013(1), IP 2013(8), IP 2014(1), IP 2014(8), IP 2015(1), IP 2015(8)
Announcement: AN 96(3), AN 96(3.1), AN 2011(6)
FAQ: 208

Voluntary Withholding by Employers
Statute: 12-705(c)
Regulation: 12-705(c)-2
Special Notice: SN 96(8)
Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16), IP 2004(8), IP 2005(7), IP 2006(1), IP 2007(1), IP 2008(1), IP 2008(9), IP 2009(1), IP 2009(8), IP 2010(1), IP 2010(8), IP 2011(1), IP 2011(8), IP 2012(1), IP 2012(1.1), IP 2012(8), IP 2013(1), IP 2013(8), IP 2014(1), IP 2014(8), IP 2015(1), IP 2015(8)
Announcement: AN 91(8), AN 91(9), AN 95(8), AN 96(2), AN 2003(10)
FAQ: 317, 325

Voluntary Withholding for Civil Service Retirees
Statute: 12-705(c)
Regulation: 12-705(c)-4

Voluntary Withholding for Military Retirees
Statute: 12-705(c)
Regulation: 12-705(c)-3
Informational Publication: IP 2000(11), IP 2001(31), IP 2002(14), IP 2002(28), IP 2003(16), IP 2004(8)
Announcement: AN 2003(10)
FAQ: 289

Voluntary Withholding Other Than by Employers
Statute: 12-705(c)
Regulation: 12-705(c)-1

Wage and Tax Statement
Statute: 12-706(b)
Regulation: 12-706(b)-1
FAQ: 126

Wages Paid Through an Agent, Fiduciary, or Other Person on Behalf of Two or More Employers
Statute: 12-705(a)
Regulation: 12-705(a)-7

Withholding or Exemption Certificate
Statute: 12-705(a)
Regulation: 12-705(a)-4
Announcement: AN 96(2)
FAQ: 321, 324, 327, 383

Effective Date: Effective April 1, 2015.

Effect on Other Documents: Informational Publication 2015(2.1) modifies and supersedes **Informational Publication 2015(2),** which may not be relied upon on or after the date of issuance of this Informational Publication.

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** (Connecticut calls outside the Greater Hartford calling area only); **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: Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential): Business and individual taxpayers can use the **Taxpayer Service Center *(TSC)*** at **www.ct.gov/TSC** to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the ***TSC*** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the ***TSC***. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

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, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at **www.ct.gov/DRS** and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.

IP 2015(2.1)
Topical Index: Income Tax
Issued: 4/2/2015
Replaces: IP 2015(2), issued 1/16/2015