STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

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INFORMATIONAL PUBLICATION

Topical Index to Rulings and Administrative Pronouncements Covering Miscellaneous Taxes and Administrative Topics

(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.

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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
I = **IP 2015(2.1)** Topical Index to Income Tax
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A

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Regulation: 12-449-1a *(repealed eff. 4/11/06)*, 12-449-2a *(repealed eff. 4/11/06)*, 12-449-3a *(subsection (c) repealed eff. 4/11/06)*, 12-449-4a *(subsection (c) repealed eff. 4/11/06; remainder repealed eff. 6/11/14)*, 12-449-5a *(subsection (c) repealed eff. 4/11/06)*, 12-449-6a *(subsection (e)repealed eff. 4/11/06)*, 12-449-7a, 12-449-8a *(subsection (f) repealed eff. 4/11/06)*, 12-449-9a, 12-449-10a *(subsection (h) repealed eff. 4/11/06)*, 12-449-11a, 12-449-12a *(subsection (c) repealed eff. 4/11/06; remainder repealed eff. 6/11/14)*
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Policy Statement: PS 90(6)
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Community Antenna Television System Companies Tax: (see also Satellite Companies)
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Ruling: 2007-1
Special Notice: SN 2003(4), SN 2003(15), SN 2007(9), SN 2010(7)
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D

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Special Notice: SN 2009(11), SN 2010(7)
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Dry Cleaning Surcharge
Legislation: PA 13-184, §95 *(not codified)*
Statute: 12-263m, 12-81aa, 32-4*l*, 32-9t
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Statute: 12-540 et seq., 12-39t
Ruling: 90-69
Special Notice: SN 97(4), SN 99(7), SN 2000(3), SN 2000(3.1), SN 2001(9)
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 9(3.1), IP 99(21), IP 99(21.1), IP 2000(26), IP 2002(16); IP 2003(11), IP 2003(28), IP 2006(11), IP 2015(12)
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E

Electric Utilities: (see Utility Companies Gross Earnings Tax)

Electric Generation Services Tax
Statute: 12-268s
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Special Notice: SN 2002(14)
Informational Publication: IP 95(2), IP 95(2.1), IP 2006(15), IP 2007(31), IP 2010(13)

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Estate Tax: (see also Succession and Transfer Tax; Generation-Skipping Transfer Tax)
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-391 et seq., 12-400 et seq., 46b-38nn, 46b-38oo, 46b-38pp
Regulation: 12-2-2a *(repealed eff. 6/11/14)*
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Estate Income Tax: *(Tax repealed for taxable years commencing on and after 1/1/91)*
Statute: 12-405a et seq.
Regulation: 12-405c-1, 12-405l-1, 12-405l-2 (*repealed effective 4/6/00)*

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Express, Telegraph, or Cable Business Tax
Legislation: PA 13-184, §95 *(not codified)*
Statute: 12-256 et seq., 12-268a et seq., 8-395, 10-416b, 10-416c, 10-228b, 12-39t, 12-81aa, 10-416a,
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Informational Publication: IP 2007(31), IP 2010(13)
Certificate: Form CT-CDC

F

Filing: (see Returns and Reports, Filing)

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FAQ: 592, 600, 601, 602, 603

Film Production Infrastructure Credit: (see also Digital Animation Production Company Credit; Film Production Credit)
Legislation: PA 13-232, §10
Statute: 12-217kk
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Financial Disability
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Statute: 12-458d

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G

Gasoline: (see Motor Carrier Road Tax; Motor Vehicle Fuels Tax; Petroleum Products Gross Earnings Tax)

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Generation-Skipping Transfer Tax
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Gross Earnings Tax: (see Community Antenna Television System Companies Tax; Express, Telegraph or Cable Business Tax; Hospital Gross Earnings Tax; Petroleum Products Gross Earnings Tax; Railroad Companies Tax; Satellite Companies; Utility Companies Gross Earnings Tax)

H

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Statute: 22a-132, 22a-115(1)Ruling: 94-20
Special Notice: SN 92(20), SN 92(21), SN 94(9), SN 95(8), SN 96(6) Announcement: AN 2000(9), AN 2001(10)

Health Care Center Tax: (see also Hospital Gross Earnings Tax; Hospitals and Health Care Centers (S))
Legislation: PA 12-1, §43 (Dec. Spec. Sess.) *(not codified)*
Statute: 12-202a, 12-202b, 12-206, 12-207, 12-208, 12-211a, 12-217t, 12-217jj, 10-228b
Ruling: 99-1
Special Notice: SN 94(13), SN 95(2), SN 2000(12), SN 2003(16), SN 2011(20)
Policy Statement: PS 99(6), PS 2003(8)
Announcement: AN 96(8)
Certificate: Form CT-CDC

Heating Oil: (see Petroleum Products Gross Earnings Tax)

Historic Home Rehabilitation Credit
Statute: 10-416 (formerly 10-320j), 10-416c
Regulation: 10-320j-1 through 10-320j-9
Special Notice: SN 2000(15); SN 2002(14)
Informational Publication: IP 2001(17); IP 2004(20); IP 2006(15), IP 2007(31), IP 2010(13)

Historic Preservation Credit
Statute: 10-416b
Regulation: 10-416b-1, 10-416b-2, 10-416b-3, 10-416b-4, 10-416b-5, 10-416b-6, 10-416b-7, 10-416b-8, 10-416b-9, 10-416b-10, 10-416b-11, 10-416b-12
Informational Publication: IP 2007(31), IP 2010(13)

Historic Structure Rehabilitation Credit
Statute: 10-416a, 10-416c
Special Notice: SN 2006(8)
Informational Publication: IP 2006(15), IP 2007(31), IP 2010(13)

Hospital Gross Earnings Tax: (see also Health Care Centers Tax)
Legislation: PA 13-184, §95 *(not codified)*
Statute: 12-263a et seq., 12-39t, 12-81aa, 32-4*l*, 32-9t
Special Notice: SN 96(4), SN 99(10), SN 2000(5)

Hospital and Medical Service Corporation Charge
Statute: 12-212a, 12-217hh *(repealed 7/1/13)*, 12-217ii, 12-217jj, 12-217kk, 12-217*ll*, 10-416a, 10-416c, 32-4*l*, 32-9t
Regulation: 12-204c-1
Informational Publication: IP 2007(31), IP 2010(13)

Hospital Net Patient Revenue Tax
Statute: 12-263a, 12-263b, 12-263c, 12-263d
Special Notice: SN 2011(15)

Housing Program Credit
Statute: 8-395
Special Notice: SN 2000(15)
Informational Publication: IP 95(2.1), IP 2001(17), IP 2004(20), IP 2005(15), IP 2007(31), IP 2010(13)

I

Inheritance Tax: (see Succession and Transfer Tax; Estate Tax)

Insurance Guaranty Association: (see Connecticut Life and Health Insurance Guaranty Association)

Insurance Premiums Tax: (see also Nonadmitted Insurance; Conn. Life & Health Insurance Guaranty Assoc.; Unauthorized Insurers Tax)

Legislation: PA 12-1, §43 (Dec. Spec. Sess.) *(not codified)*; PA 13-184, §95 *(not codified)*
Statute: 12-201 et seq., 8-395, 12-39t, 12-81aa, 12-211b, 12-211c, 12-217t, 12-217hh *(repealed 7/1/13)*, 12-217ii,12-217jj, 12-217kk, 12-217*ll*, 12-217nn, 12-217oo, 12-217pp, 12-631 et seq., 10-228, 10-228b,10-416, 10-416a, 10-416c, 17b-740, 32-4*l*, 32-9t, 32-538, 38a-48, 38a-88a, 38a-91nn,38a-91oo, 38a-841,38a-866(h)
Regulation: 12-204c-1; 10-416b-1, 10-416b-2, 10-416b-3, 10-416b-4, 10-416b-5, 10-416b-6, 10-416b-7, 10-416b-8, 10-416b-9, 10-416b-10, 10-416b-11, 10-416b-12
Ruling: 95-13
Special Notice: SN 93(18), SN 94(13), SN 96(17), SN 2003(17), SN 2010(7), SN 2011(19)
Policy Statement: PS 99(7), PS 2003(7)
Informational Publication: IP 2007(31), IP 2010(13)
Announcement: AN 93(11), AN 96(6), AN 96(7), AN 2005(6), AN 2006(5), AN 2008(2), AN 2010(2), AN 2011(2), AN 2012(2), AN 2012(6), AN 2013(1), AN 2015(1)
TSSN: TSSN 17
FAQ: 704
Certificate: Form CT-CDC

Insurance Reinvestment Credit

Statute: 38a-88a
Special Notice: SN 2000(15), SN 2002(14), SN 2010(7)
Informational Publication: IP 95(2.1), IP 2001(17), IP 2004(20), IP 2006(15), IP 2007(31), IP 2010(13)

Interest and Penalties

Statute: 12-2, 12-3a, 12-30, 12-30a, 12-33a, 12-39h, 12-39s, 12-39u, 12-204, 12-206, 12-231, 12-263c, 12-263d, 12-268c, 12-268e, 12-268d, 12-268g, 12-268h, 12-286a, 12-284b, 12-291a, 12-295a, 12-304, 12-306b, 12-309, 12-326g, 12-330d, 12-330f, 12-330i, 12-330j, 12-405d, 12-409(h), 12-414a, 12-428, 12-439, 12-452, 12-458, 12-464, 12-482, 12-492, 12-519, 12-547, 12-548, 12-551, 12-589, 12-590, 12-591, 12-593, 12-594, 12-638c, 12-638d, 12-638g, 12-647, 12-737
Regulation: 12-2-11, 12-3a-1
TSSN: TSSN 03
Special Notice: SN 95(5), SN 2009(4)
Policy Statement: PS 2010(1), PS 2013(5), PS 2014(4)
Informational Publication: IP 2006(26), IP 2006(27), IP 2006(28), IP 2006(29), IP 2006(30), IP 2006(31)
FAQ: 30, 67, 68, 69, 109, 155, 219, 488, 491, 530, 534, 535, 536, 537, 538, 539, 545, 556

Intermediate Care Facility for Mentally Retarded User Fee

Statute: 17b-340a, 17b-340b
Special Notice: SN 2011(16)

J

Job Expansion Tax Credit

Legislation: PA 13-232, §11
Statute: 12-217pp, 32-7g
Informational Publication: IP 2010(13)

K

Kerosene: (see Heating Oil; Petroleum Products Gross Earnings Tax)

L

Landfill/Resources Recovery Assessment
Statute: 22a-234a
Special Notice: SN 92(10), SN 94(8), SN 94(8.1)

Licensing and Registration
Statute: 12-39o, 12-285b, 12-286, 12-287, 12-288, 12-289, 12-295, 12-330b, 12-330e, 12-409, 12-436, 12-438, 12-446, 12-456, 12-487, 12-555b, 26-237c
Regulation: 12-289-1, 12-313-8a, 26-237c(c)-1, 26-237c(f)-1a
Special Notice: SN 2006(3), SN 2013(5)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2006(11), IP 2006(26), IP 2006(27), IP 2006(28), IP 2006(29), IP 2006(30), IP 2006(31), IP 2015(12)
FAQ: 72, 73, 74, 75, 76, 77, 96, 98, 99, 101, 102, 104, 201, 316, 440, 526, 527, 542
Certificate: Form REG-1

Limited Liability Companies, Limited Liability Partnerships, Limited Partnerships, and S Corporation Tax: (see Business Entity Tax)

M

Machinery Rental Surcharge: (see Rental Surcharge)

Marijuana and Controlled Substances Tax
Statute: 12-650 et seq., 21a-408 et seq.
Special Notice: SN 92(8), SN 2012(5)
Informational Publication: IP 92(7), IP 92(7.1), IP 99(20), IP 99(20.1)
FAQ: 607, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655
Certificate: Drug Tax Referral Form (C&E 226)

Medical Service Corporation Charge: (see Hospital and Medical Service Corporation Charge)

Members: (see also Dues Tax)
Ruling: 92-4
Special Notice: SN 91(5)

Minimum Pricing: (see also Cigarette Tax)
Statute: 12-326a et seq.

Motor Carrier Road Tax
Statute: 12-478 et seq., 12-39t
Regulation: 12-480-1a, 12-480-2a, 12-484-1, 12-484-2 *(repealed effective 4/11/06)*, 12-484-3 *(repealed effective 4/11/06)*, 12-484-4 *(repealed effective 4/11/06)*, 12-484-5 *(repealed effective 4/11/06)*, 12-484-6 *(repealed effective 4/11/06)*, 12-487-1a, 12-487-2 *(repealed effective 4/6/00)*, 12-493-1, 12-493a(a)-1 *(amended effective 4/11/06)*
Special Notice: SN 91(15), SN 93(22), SN 95(16), SN 2003(19)
Policy Statement: PS 92(7), PS 92(7.1)
Informational Publication: IP 95(3), IP 95(3.1), IP 95(6), IP 95(6.1), IP 95(11), IP 95(11.1), IP 95(11.2), IP 95(11.3), IP 99(21), IP 99(21.1), IP 2000(26), IP 2001(32), IP 2003(28), IP 2006(11), IP 2007(14), IP 2014(21), IP 2015(12)
TSSN: TSSN 02, TSSN 05

Motor Vehicle Fuels Tax

Legislation: PA 11-6, §101 *(not codified)*
Statute: 12-455a et seq., 12-39t, 14-332a, 22a-260a
Ruling: 94-8, 2002-3, 2003-1
Special Notice: SN 91(6), SN 91(7), SN 91(27), SN 91(28), SN 92(11), SN 92(11.1), SN 92(24), SN 92(25), SN 93(8), SN 93(9), SN 93(24), SN 93(25), SN 94(5), SN 94(6), SN 94(14), SN 94(15), SN 95(3), SN 95(4), SN 95(13), SN 95(14), SN 95(19), SN 95(20), SN 96(1), SN 96(1.1), SN 96(2), SN 96(2.1), SN 96(13), SN 96(14), SN 96(15), SN 96(16), SN 97(5), SN 97(8), SN 98(9), SN 2000(4), SN 2002(6), SN 2002(7), SN 2002(7.1), SN 2004(2), SN 2008(1), SN 2008(11), SN 2009(1), SN 2011(1), SN 2014(2)
Policy Statement: PS 92(10), PS 92(10.1), PS 92(14), PS 92(14.1), PS 92(14.2), PS 92(14.3), PS 92(14.4), PS 2009(2)
Informational Publication: IP 95(6), IP 95(6.1), IP 95(11), IP 95(11.1), IP 95(11.2), IP 95(11.3), IP 97(8.1), IP 99(17), IP 99(21), IP 99(21.1), IP 99(36), IP 2000(13), IP 2000(26), IP 2001(16), IP 2001(23), IP 2002(10), IP 2003(28), IP 2004(14), IP 2005(12), IP 2006(9), IP 2006(11), IP 2006(20), IP 2007(12), IP 2007(14), IP 2008(10), IP 2008(19), IP 2009(9), IP 2010(14), IP 2010(16), IP 2014(21), IP 2015(12)
Announcement: AN 93(8), AN 93(8.1), AN 94(9), AN 94(9.1), AN 95(4), AN 95(4.1), AN 96(1), AN 96(11), AN 97(1), AN 97(1.1), AN 97(1.2), AN 97(1.3), AN 98(1), AN 98(1.1), AN 99(2), AN 99(2.1), AN 99(2.2), AN 99(2.3), AN 2000(2), AN 2000(2.1), AN 2000(2.2), AN 2000(2.3), AN 2001(2), AN 2001(2.1), AN 2001(2.2), AN 2002(1), AN 2002(1.1), AN 2002(1.2), AN 2002(1.3), AN 2002(6), AN 2002(6.1), AN 2003(5), AN 2003(5.1), AN 2003(5.2), AN 2003(8), AN 2003(14), AN 2004(2), AN 2004(2.1), AN 2004(2.2), AN 2004(2.3), AN 2005(4), AN 2005(4.1), AN 2005(4.2), AN 2005(9), AN 2006(1), AN 2006(3), AN 2006(3.1), AN 2006(3.2), AN 2006(3.3), AN 2007(2), AN 2007(3), AN 2007 (3.1), AN 2007(3.2), AN 2007(3.3), AN 2008(3), AN 2008(3.1), AN 2008(3.2), AN 2008(3.3), AN 2009(3), AN 2009(3.1), AN 2009(3.2), AN 2009(3.3), AN 2010(5), AN 2010(5.1), AN 2010(5.2), AN 2010(5.3), AN 2010(6), AN 2011(3), AN 2011(3.1), AN 2011(3.2), AN 2011(3.3); AN 2011(5), AN 2012(3), AN 2012(3.1), AN 2012(3.2), AN 2012(7), AN 2013(2), AN 2013(2.1), AN 2013(2.2), AN 2013(2.3); AN 2013(5), AN 2014(3), AN 2014(3.1), AN 2014(3.2), AN 2014(3.3); AN 2014(5), AN 2015(2)
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Motor Vehicle Rental Surcharge: (see Rental Surcharge; see also Tourism Account Surcharge)

Municipal Revenue Sharing Account: (see also Regional Performance Incentive Account)

Statute: 12-494a, 12-408, 12-411

N

Natural Gas: (see Motor Vehicle Fuels Tax; Petroleum Products Gross Earnings Tax)

Neighborhood Assistance Program

Legislation: SA 10-8, §3; PA 14-187, §54 *(not codified)*
Statute: 12-631 et seq.
Regulation: 12-638-1; 12-638-2; 12-638-3 *(repealed eff. 6/11/14)*; 12-638-4; 12-638-5 *(repealed eff. 6/11/14)*; 12-638-6; 12-638-7; 12-638-8
Special Notice: SN 95(11), SN 2000(15), SN 2010(7)
Informational Publication: IP 99(14), IP 2001(17), IP 2004(20), IP 2005(29), IP 2006(15), IP 2007(31), IP 2008(12), IP 2010(13), IP 2010(22), IP 2013(9), IP 2015(13)
Bulletin: 12, 40

New Jobs Creation Credit
Legislation: PA 13-184, §95; PA 13-247, §132
Statute: 12-217gg; 12-217ii
Special Notice: SN 2006(8)
Informational Publication: IP 2006(15), IP 2007(31), IP 2010(13)

Nonadmitted Insurance: (see also Unauthorized Insurers)
Statute: 38a-271, 38a-277, 38a-741, 38a-743
Special Notice: SN 2011(18)
Announcement: AN 2012(6), AN 2014(1)

Nursing Home User Fee: (see also Health Care Centers Tax)
Statute: 12-675 et seq. *(repealed 10/1/02)*, 17b-320, 17b-321, 17b-322
Special Notice: SN 92(16), SN 2005(5), SN 2011(14)
FAQ: 45, 436

O

Occupational Tax: (see Attorneys Occupational Tax)

Offers of Compromise
Statute: 12-2d
Informational Publication: IP 2001(10), IP 2004(31)

P

Penalties: (see Interest and Penalties)

Petroleum Products Gross Earnings Tax
Statute: 12-587 et seq., 12-39t, 13b-61a, 42-234b
Regulation: 12-602-1a, 12-602-2
Ruling: 89-14, 89-210, 92-6, 94-16, 95-5, 99-2, 2000-7, 2005-5
Declaratory Ruling: 2003-1
Special Notice: SN 91(11), SN 93(16), SN 94(11), SN 95(6), SN 96(9), SN 98(7), SN 98(12), SN 2000(11), SN 2002(13), SN 2005(2), SN 2005(3), SN 2006(2), SN 2007(5), SN 2008(1), SN 2012(3), SN 2013(3)
Policy Statement: PS 94(4), PS 94(4.1), PS 2001(10)
Informational Publication: IP 2014(21), IP 2015(12)
Announcement: AN 92(6), AN 2005(10)
Bulletin: 9
FAQ: 615, 616, 617, 618
Certificate: CERT-116

Precedential Value
Ruling: 91-21, 91-25, 93-4
Policy Statement: PS 91(6), PS 91(6.1), PS 91(6.2), PS 2000(7), PS 2008(2)

Prepaid Wireless E 9-1-1 Fee: (see Prepaid Telephone Calling Service (S)

Propane: (see Motor Vehicle Fuels Tax; Petroleum Products Gross Earnings Tax)

Public Service Companies Tax: (see Community Antenna Television System Companies Tax; Express, Telegraph, or Cable Business Tax; Railroad Companies Tax; Satellite Companies; Utility Companies Gross Earnings Tax)

Q

Qualified Rehabilitation Expenditures: (see Historic Home Rehabilitation Credit)

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

R

Railroad Companies Tax
Legislation: PA 13-184, §95 *(not codified)*
Statute: 12-249 et seq., 12-268a et seq., 8-395, 10-228b, 10-416, 10-416a, 10-416b, 10-416c, 12-39t,
12-81aa, 12-217i, 12-217t, 12-631 et seq., 32-9t
Regulation: 10-416b-1, 10-416b-2, 10-416b-3, 10-416b-4, 10-416b-5, 10-416b-6, 10-416b-7, 10-416b-8, 10-416b-9, 10-416b-10, 10-416b-11, 10-416b-12
Special Notice: SN 2010(7)
Informational Publication: IP 2007(31)
FAQ: 437, 438
Certificate: Form CT-CDC

Real Estate Conveyance Tax
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-494 et seq., 12-494a, 46b-38nn, 46b-38oo
Regulation: 12-494-1, 12-494-2, 12-494-3 *(repealed eff. 6/11/14)*
Ruling: 89-41, 89-124, 89-125, 89-207, 89-279, 90-3, 90-52, 90-74, 91-3, 91-24, 93-12, 94-14, 99-7, 2000-3
Special Notice: SN 91(3), SN 92(17), SN 93(17), SN 95(15), SN 99(3), SN 2003(2), SN 2004(6), SN 2007(6), SN 2009(9), SN 2010(4), SN 2010(4.1), SN 2011(3)
Policy Statement: PS 93(5), PS 93(5.1)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2002(24), IP 2003(28), IP 2003(32), IP 2004(23), IP 2005(24), IP 2006(18), IP 2006(11), IP 2006(18), IP 2007(24), IP 2008(24), IP 2009(22), IP 2010(26); IP 2011(18), IP 2014(21), IP 2015(12)
Announcement: AN 92(5), AN 93(9), AN 2005(3), AN 2013(6)
LSN: LSN-97, LSN-98
Bulletin: 20, 22

Reciprocal Agreements: (see also Connecticut/New York Reciprocal Tax Program; Revenue Sharing)
Statute: 12-34b, 12-34c

Recordkeeping
Statute: 1-260 through 1-265, 12-2
Regulation: 12-2-12

Refunds
Statute: 12-15(d), 12-35f, 12-39f, 12-39g, 12-39s(b), 12-39t, 12-39u, 12-204f, 12-263e, 12-268c, 12-392, 12-459, 12-480, 12-550, 12-589, 12-638f, 12-647
Regulation: 12-480-2a
Special Notice: SN 93(18), SN 97(4)
Policy Statement: PS 91(3), PS 93(4), PS 96(4), PS 2001(14)
FAQ: 42, 43, 86, 541, 578

Registration: (see Licensing and Registration)

Rental Surcharge: (see Tourism Account Surcharge)
Statute: 12-692
Special Notice: SN 96(11), SN 98(8), SN 2002(8), SN 2005(11), SN 2007(8)
Policy Statement: PS 98(7), PS 2002(5), PS 2007(3), PS 2009(2)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2006(11), IP 2015(12)
Certificate: Form REG-1, Form OP-383

Resource Recovery: (see Landfill/Resources Recovery Assessment)

Retaliatory Tax: (see Alcoholic Beverages Tax; Insurance Premiums Tax)

Returns and Reports, Filing: (see also Electronic Funds Transfer)
Statute: 1-260 through 1-265, 12-39a, 12-39k, 12-39aa, 12-148, 12-205, 12-246, 12-250, 12-263b, 12-263m, 12-264, 12-268b, 12-293a, 12-309a, 12-317, 12-330d, 12-330i, 12-348, 12-349, 12-359, 12-390d, 12-398, 12-408d, 12-414, 12-419b, 12-436, 12-437, 12-458, 12-476a, 12-484, 12-484a, 12-485,12-497, 12-547, 12-587, 12-638c, 12-644, 12-645, 12-647, 12-667, 12-690
Regulation: 12-293a-2, 12-449-5a, 12-449-10a, 12-449-12a, 12-484-1, 12-484-4, 12-484-5, 12-690-1, 12-690(c)-1
Special Notice: SN 99(14)
Policy Statement: PS 2002(4), PS 2005(4), PS 2008(3); PS 2011(3), PS 2012(2)
Announcement: AN 2000(3), AN 2001(8), AN 2001(8.1), AN 2001(9), AN 2005(11)
FAQ: 1, 2, 3, 4, 5, 6, 31, 32, 33, 34, 40, 44, 45, 49, 50, 51, 52, 54, 58, 59, 60, 61, 62, 63, 65, 67, 70, 71, 142, 192, 193, 335, 376, 444, 445, 476, 487, 489, 503, 505, 541, 543, 546, 547, 548, 549, 550, 551, 552, 553, 556

Rulings: (see also Voluntary Disclosure)
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-2, 4-176
Regulation: 12-2-4a *(repealed eff. 6/11/14)*
Policy Statement: PS 91(6), PS 91(6.1), PS 91(6.2), PS 2000(7), PS 2000(8)
Announcement: AN 92(6)

S

S Corporations: (see Business Entity Tax)

Satellite Companies: (see also Community Antenna Television System Companies Tax)
Statute: 12-256, 12-268d, 12-268j, 10-416, 10-416a, 10-416b, 10-416c, 10-228b, 12-631 et seq., 16-331cc
Regulation: 10-416b-1, 10-416b-2, 10-416b-3, 10-416b-4, 10-416b-5, 10-416b-6, 10-416b-7, 10-416b-8, 10-416b-9, 10-416b-10, 10-416b-11, 10-416b-12
Ruling: 2007-1
Special Notice: SN 2003(15), SN 2007(9), SN 2010(7)
Informational Publication: IP 2007(31)

Security for Payment of Tax: (see Bond or Security for Payment of Tax)

Seed Oyster Tax
Statute: 26-237c *(repealed effective 6/3/04)*
Regulation: 26-237c(c)-1, 26-237c(f)-1a *(both repealed effective 4/11/06)*
Special Notice: SN 2004(8)
TSSN: TSSN 11

Seizure: (see also Alcoholic Beverages Tax; Cigarette Tax; Motor Vehicle Fuels Tax; Tobacco Products Tax)
Statute: 12-286, 12-289, 12-289a, 12-307, 12-330g, 12-330h, 12-454, 12-461a, 12-461b, 12-461c

Solid Waste Assessment
Statute: 22a-232
Special Notice: SN 94(8), SN 94(8.1), SN 95(8), SN 2003(14)
FAQ: 439, 440

Stamps, Cigarette Tax
Legislation: PA 11-6, §82 *(not codified)*
Statute: 12-296 through 12-306a, 12-308, 12-315, 12-316 et seq., 12-326a et seq.
Regulation: 12-300-1, 12-300-2, 12-302-1, 12-303-1, 12-313-3a *(repealed effective 4/6/00)*, 12-313-4a *(renumbered to 12-300-1)*, 12-313-5a, 12-313-6a, 12-313-7a, 12-313-8a, 12-313-9a, 12-313-10a *(amended effective 12/5/03),* 12-313-11a *(amended effective 12/1/00)*, 12-313-12a*(amended effective 12/5/03)*, 12-313-15a *(renumbered to 12-314a-1)*, 12-313-17a, 12-313-18a, 12-314a-1
Special Notice: SN 93(5), SN 93(5.1), SN 2002(1), SN 2002(2), SN 2002(4)
Informational Publication: IP 2002(7), IP 2002(8), IP 2002(9), IP 2003(7), IP 2003(8), IP 2007(15), IP 2007(16), IP 2009(28), IP 2009(29), IP 2011(13), IP 2011(14)
Announcement: AN 2003(3), AN 2005(12)

Status Letters: (see also Clearance Certificate)
Statute: 12-2
Informational Publication: IP 2002(15), IP 2004(9), IP 2006(8), IP 2006(8.1), IP 2009(10), IP 2009(10.1), IP 2014(18)
FAQ: 79, 80, 141, 177, 178, 557, 558, 559, 560, 561

Steam Companies: (see Utility Companies Gross Earnings Tax)

Succession and Transfer Tax: (see also Estate Tax; Generation-Skipping Transfer Tax)
Legislation: PA 14-187, §54 *(not codified)*
Statute: 12-340 et seq., 46b-38nn, 46b-38oo
Regulation: 12-2-2a *(repealed eff. 6/11/14)*, 12-341b-1, 12-349-1 *(repealed eff. 6/11/14)*, 12-359-1
Special Notice: SN 93(14), SN 95(18), SN 99(9), SN 2001(8), SN 2003(13), SN 2005(10)
Policy Statement: PS 90(6)
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), IP 2002(24), IP 2003(32), IP 2004(23), IP 2004(25), IP 2005(24), IP 2006(18), IP 2007(24), IP 2008(24), IP 2009(22); IP 2011(18)
Announcement: AN 98(3)
TSSN: TSSN 32

Successor Liability: (see also Clearance Certificates)
Statute: 12-294, 12-424, 12-546
Special Notice: SN 2000(3), SN 2000(3.1), SN 2003(18)
Informational Publication: IP 2000(26), IP 2002(16), IP 2003(28), IP 2004(26), IP 2006(11), IP 2011(16), IP 2015(12)
FAQ: 388, 490

T

Tax Amnesty: (see Amnesty)

Taxpayers, Rights of
Statute: 12-39n
Policy Statement: PS 92(4), PS 92(4.1), PS 92(4.2), PS 99(4), PS 2001(3), PS 2007(2), PS 2008(4)
TSSN: TSSN 06, TSSN 45

Telecommunications Industry: (see Express, Telegraph, or Cable Business Tax)

Tire Fee
Statute: 22a-256j *(repealed by PA 94-4, §82 (May))*
Special Notice: SN 93(7), SN 93(11), SN 93(11.1), SN 95(5), SN 96(3), SN 97(4)
Announcement: AN 93(7)

Tobacco Products Tax: (see also Licensing and Registration; Seizure)
Legislation: PA 13-184, §112 *(not codified)*; PA 13-247, §43 *(not codified)*
Statute: 12-330a et seq., 12-314a, 12-39o, 4-28o
Regulation: 12-330n-1, 12-330n-2
Ruling: 89-157
Special Notice: SN 2000(7), SN 2000(16), SN 2000(16.1), SN 2003(18), SN 2006(3), SN 2009(2), SN 2010(8), SN 2011(8), SN 2013(5)
Informational Publication: IP 2006(26), IP 2006(27), IP 2006(28), IP 2006(11), IP 2006(29), IP 2006(31), IP 2009(28), IP 2009(29), IP 2015(12)
Announcement: AN 2001(11), AN 2004(8), AN 2004(8.1), AN 2005(8)
TSSN: TSSN 19
Certificate: Form REG-1

Tourism Account Surcharge (Motor Vehicle Rentals): (see also Motor Vehicle Rental Surcharge)
Statute: 12-665 et seq., 32-303
Special Notice: SN 92(13), SN 92(13.1), SN 92(14), SN 93(7), SN 93(10), SN 95(5), SN 96(11)
Policy Statement: PS 98(7), PS 2002(5), PS 2009(2)
Informational Publication: IP 99(21), IP 99(21.1), IP 2000(26), IP 2003(28), IP 2006(11)

Tribal-State Compacts
Statute: 12-586f, 12-586g

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Unauthorized Insurers Tax: (see also Insurance Premiums Tax; Nonadmitted Insurance)
Statute: 38a-277

Unincorporated Business Tax: *(repealed effective 1/1/83)*
Statute: 12-610 et seq.
Regulation: 12-629-1 through 12-629-9 (*repealed effective 4/6/00)*, 12-629-10 *(repealed effective 3/03*), 12-629-11 (*repealed effective 3/03*)
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Unrelated Business Income Tax
Statute: 12-242aa, 12-242bb, 12-217t, 12-81aa, 32-4*l*, 32-9t
Special Notice: SN 92(15), SN 93(3)
Informational Publication: IP 2007(31), IP 2010(13)
Announcement: AN 92(4)
Certificate: Form REG-1

Urban and Industrial Site Reinvestment Credit
Statute: 32-4*l*, 32-9t; 12-81aa
Special Notice: SN 2000(15), SN 2002(14), SN 2005(7)
Informational Publication: IP 2001(17), IP 2004(20), IP 2006(15), IP 2007(31), IP 2010(13)

Utility Companies Gross Earnings Tax
Legislation: PA 13-232, §18 *(not codified)*
Statute: 12-264 et seq., 12-217i, 12-217p, 12-217t, 12-268a et seq., 8-395, 10-228b, 10-416, 10-416a, 10-416b, 10-416c, 12-39t, 12-81aa, 12-217hh *(repealed 7/1/13)*, 12-217ii, 12-217pp, 12-631 et seq., 17b-740, 32-4*l*, 32-9t
Regulation: 10-416b-1, 10-416b-2, 10-416b-3, 10-416b-4, 10-416b-5, 10-416b-6, 10-416b-7, 10-416b-8, 10-416b-9, 10-416b-10, 10-416b-11, 10-416b-12
Ruling: 90-71, 99-3, 2000-6
Special Notice: SN 93(27), SN 94(11), SN 95(9), SN 96(7), SN 2000(13), SN 2004(7), SN 2006(6), SN 2010(7)
Informational Publication: IP 2007(31), IP 2010(13)
Announcement: AN 96(10), AN 99(3), AN 2000(3), AN 2000(5), AN 2001(1), AN 2002(2), AN 2002(2.1), AN 2003(7), AN 2005(5), AN 2009(2), AN 2013(3)
FAQ: 615, 616, 617, 618
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Vending Machines: (see also Cigarette Tax)
Statute: 12-285, 12-286, 12-286a, 12-289, 12-289a, 12-293a, 12-295a, 12-412(27)
Regulation: 12-289-1
Special Notice: SN 2006(8)
Informational Publication: IP 2006(27), IP 2006(30)
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Voluntary Disclosure
Statute: 12-2, 12-2d, 12-2e
Special Notice: SN 2009(4), SN 2009(5)
Informational Publication: IP 2010(18)
Announcement: AN 98(2), AN 2004(5), AN 2004(7)

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Water Companies: (see Utility Companies Gross Earnings Tax)

Effective Date: Effective April 1, 2015.

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IP 2015(6.1)
Topical Index: Misc. Taxes and Admin. Topics
Issued: 4/1/2015
Replaces: IP 2015(6), issued 1/16/2015