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Connecticut Tax Amnesty Program

November 1, 2021 – January 31, 2022

The Connecticut tax amnesty program is a three month window of opportunity, authorized by the General Assembly and signed into law by Governor Lamont, for individuals and businesses to pay Connecticut back taxes at a reduced interest rate and to avoid penalties and criminal prosecution. The Connecticut tax amnesty program is administered by the Connecticut Department of Revenue Services (DRS).

When does the Connecticut tax amnesty program begin and end?

The Connecticut tax amnesty program begins Monday, November 1, 2021, and ends Monday, January 31, 2022.

What are the benefits of participating in the Connecticut tax amnesty program?

Benefits include:

- Reduction of the interest by 75%.
- Elimination of all penalties associated with liabilities satisfied under the Connecticut tax amnesty program.
- Avoidance of criminal prosecution.

What if I decide not to take advantage of the Connecticut tax amnesty program?

The Connecticut tax amnesty program is a voluntary program that provides taxpayers with the opportunity to significantly satisfy outstanding tax liabilities on a favorable basis. Taxpayers who have unfiled returns, underreported obligations, or existing tax obligations who do not take advantage of the Connecticut tax amnesty program by January 31, 2022, will not be eligible for the benefits of the program.

Filing Connecticut taxes is not voluntary. Taxpayers who do not resolve their Connecticut tax obligations in full by January 31, 2022, may face a variety of enforcement actions including criminal prosecution.

What periods are eligible for the Connecticut tax amnesty program?

Any tax period ending on or before December 31, 2020. There is no limit on how far back an applicant may go in reporting back taxes. A "tax period" is the period for which the tax is due.

Does the Connecticut tax amnesty program cover tax periods in 2021?

No. Individual income taxpayers may apply for amnesty for 2020 or a prior year, but not for 2021. Business taxpayers who file monthly or quarterly may apply for amnesty up through the period ending December 31, 2020.

Who is eligible to participate in the Connecticut tax amnesty program?

The following are eligible:



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- Individuals or businesses that owe taxes and are required by law to file a tax return with DRS – within an eligible tax period – but have not filed. Individuals or businesses that previously filed a tax return with DRS – for an eligible tax period – but did not report all the tax that was due.
- Individuals or businesses that currently have an unpaid tax liability with DRS that includes tax and penalty and/or interest.
- Individuals or businesses currently under audit by DRS for periods ending on or before December 31, 2020.
- Any individual or business with a protest pending before DRS’s Appellate Division.
- Any individual taxpayer or business currently pursuing civil litigation with DRS.

Who is not eligible to participate in the Connecticut tax amnesty program?

The following taxpayers are not eligible to participate:

- Anyone currently under criminal investigation by DRS.
- Anyone who is party to any criminal litigation pending as of November 1, 2021.
- Anyone who is party to a closing agreement with DRS.
- Anyone who has made an Offer of Compromise that has been accepted by DRS.
- Anyone who is party to a managed audit agreement.

What taxes are eligible for the Connecticut tax amnesty program?

As a general rule, most taxes administered by DRS are eligible for amnesty. Examples of taxes administered by DRS that are eligible:

- Business use tax
- Cigarette tax
- Corporation business tax
- Gift tax
- Income tax (individuals, estates, and trusts)
- Individual use tax
- Motor vehicle fuels tax
- Sales and use tax
- Withholding tax
- Pass-through entity tax

Are there any taxes administered by DRS that are not eligible for the Connecticut tax amnesty program?

Yes, Connecticut motor carrier road tax (IFTA) is not eligible.

Are administrative fees (such as registration or permit renewal fees) collected by DRS eligible for the Connecticut tax amnesty program?

No, registration fees and other fees administered and collected by DRS are not taxes and are not eligible.

Are local property taxes eligible for the Connecticut tax amnesty program?



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No, local property taxes are not administered by DRS and are not eligible. Examples of other taxes and fees not administered by DRS and not eligible for amnesty include:

- Fees imposed by the Secretary of the State, such as annual fees for corporations and reinstatement fees.
- Payroll taxes owed to the Department of Labor.
- Taxes owed to the federal government.

How do I participate in the Connecticut tax amnesty program?

Each taxpayer seeking amnesty must file an application electronically with DRS, and make full payment electronically. You may apply by visiting GetRightCT.com and clicking Apply Now, or through **myconneCT**, the new DRS online tax filing and payment portal.

If I decide to participate in the Connecticut tax amnesty program, am I subject to any other terms and conditions?

Yes. By agreeing to pay DRS the Amnesty Offer Total Due, you agree to waive any and all administrative and judicial rights of appeal available in connection with the liability that is the subject of that Amnesty Offer. No payment made under the Connecticut tax amnesty program will be refunded or credited to a taxpayer.

Will DRS provide assistance with electronically filing and paying if it is impossible for me to do so?

Yes. If you are unable to file an amnesty application electronically through GetRightCT.com or **myconneCT**, please contact the DRS Amnesty Help Line at 1-866-658-1528.

Will DRS accept non-electronic payments?

No. Full payment must be made electronically by direct payment, ACH credit, or credit card.

Are installment payment plans available for the Connecticut tax amnesty program?

No. Full payment must be initiated on the same day the amnesty application is submitted. Applications and payment in full must be made between November 1, 2021, and January 31, 2022.

Note: if payment in full is not made at the time the application is submitted, amnesty will be denied and the taxpayer will be billed for tax, penalty, and interest on the total tax reported on the amnesty application. Interest accrues at the statutory rate of 1% per month or fraction of a month from the original due date.

Can I apply for an extension of time to apply for the Connecticut tax amnesty program, or an extension to make payment under the program?

No extensions will be granted. Applications and payment in full must be made between November 1, 2021, and January 31, 2022.

Are Connecticut tax amnesty applications confidential?

Yes. Amnesty applications are considered tax returns and, therefore, are confidential and are afforded the protections of Conn. Gen. Stat. § 12-15.



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How can I be sure I am not incriminating myself by submitting an application if it turns out I am ineligible for the Connecticut tax amnesty program?

DRS will not use amnesty applications as evidence in any criminal investigation or prosecution unless you knowingly file a false amnesty application.

How will I know if my amnesty application has been granted or denied?

The DRS will only send you a letter notifying you if your application has been denied. The DRS will not send you a notification if your application has been granted.

If my amnesty application is denied, will my payment be refunded?

No. The DRS will apply the payment received to any outstanding liability you have.

If my amnesty application is granted for an eligible period, and an audit later reveals that additional tax was due for that period, will tax amnesty be revoked?

No. Tax amnesty will not be revoked for the self-assessed portion for which amnesty was granted. However, the additional tax due from the audit assessment is subject to penalty and interest. Also, any person who willfully delivers or discloses to DRS any application, list, return, account, statement, or other document they know to be fraudulent or false in any material matter may, in addition to any other penalty provided by law, be fined not more than \$5,000 or imprisoned not more than five years, or both.

My business is not currently registered with DRS, but I know I am liable for Connecticut taxes. What should I do?

The Connecticut tax amnesty program provides an opportunity for non-filers to voluntarily report taxes due but not reported. The amnesty application will guide you through the registration process to obtain a tax registration number. Once the registration process is completed, you can proceed with the amnesty application.

My business is registered with DRS and has made occasional tax return filing mistakes, with the result that not all taxes due to DRS were reported. My business is not currently under audit. Why should I be interested in the Connecticut tax amnesty program?

The Connecticut tax amnesty program provides an opportunity for businesses that have underreported their taxes to pay any additional tax liability resulting from underreporting, without penalty and at a reduced interest rate. If errors are discovered in an audit, your business may be subject to penalty and will be subject to full interest on those taxes.

I am not a resident of Connecticut but I have Connecticut source income. While I file an income tax return with my home state, I have not filed a Connecticut income tax return reporting the source income I have earned. Would the Connecticut tax amnesty program benefit me?

Yes. Nonresidents who earned Connecticut source income, including income from the sale or rental of property located in Connecticut, income from work performed in Connecticut, or income from a business conducted in Connecticut, are generally liable for Connecticut income tax on that income and are required to file a Connecticut income tax return. In most cases, the nonresident is entitled to claim a credit against his or her home state income tax for income tax that is due and paid to Connecticut.



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Do I file actual tax returns or amended tax returns with my Connecticut tax amnesty application?

No. You do not file a tax return or amended tax return for any period in which you are seeking amnesty. Your completed and submitted amnesty application is considered your tax return.

How do I determine how much I owe?

Before beginning the amnesty application process you must know the tax type, tax period, and tax that you owe for that period. The DRS strongly recommends you complete a Connecticut tax return, or an amended return, for each period as a “worksheet” to aid you in completing your amnesty application. By completing a return (or returns), you increase the accuracy of your tax calculation and ensure you are taking advantage of available credits. In addition, you will have a copy of a return in your records should you need it for other purposes. Do not file a tax return or amended tax return with your amnesty application. The amnesty application is considered your return.

Note: the electronic application will automatically calculate interest owed based upon the tax type, tax period, and tax amount you enter on the amnesty application.

Could I be eligible for amnesty for one Connecticut tax, but not eligible for another Connecticut tax?

Yes. If you are not eligible for tax amnesty for a particular Connecticut tax or for a particular tax period, you may still apply for tax amnesty for another eligible tax or for another eligible tax period.

Do I need to apply to DRS to participate in the Connecticut tax amnesty program if I have an outstanding tax obligation?

The DRS will send eligible taxpayers with a tax obligation an Amnesty Offer Letter. Issuance of an Amnesty Offer Letter means DRS has determined you are eligible for the Connecticut tax amnesty program. If you have an eligible tax obligation and did not receive an Amnesty Offer Letter, call the Amnesty Help Line at 1-866-658-1528.

Is it possible to receive more than one Amnesty Offer from DRS?

Yes, you may receive more than one Amnesty Offer. Each tax type is treated separately by DRS for purposes of the Connecticut tax amnesty program.

What unpaid liabilities qualify for inclusion in the Connecticut tax amnesty program?

To qualify for the Connecticut tax amnesty program, you must have unpaid liabilities that include tax and interest or penalty for periods ending on or before December 31, 2020, that are not paid as of the date of the Amnesty Offer.

If I have multiple liabilities for the same tax type, am I eligible to participate in the Connecticut tax amnesty program?

While not all tax liabilities qualify for inclusion in the Connecticut tax amnesty program, having multiple liabilities for the same tax type does not disqualify you from eligibility. Each liability is evaluated separately.



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Note: If you have multiple liabilities for the same tax type, each qualifying liability associated with that tax type will be included in one Amnesty Offer.

If I received an Amnesty Offer Letter for an existing liability, what steps should I take to participate in the Connecticut tax amnesty program?

Go to GetRightCT.com and click Apply Now, or go to **myconneCT** and login using your CT Tax Registration Number and Amnesty ID provided in the Amnesty Offer Letter. You can do this any time between November 1, 2021, and January 31, 2022. You must electronically pay the total amount due indicated on your Amnesty Offer Letter.

If I have an existing bill for an eligible tax type and eligible period, can I report additional tax for that tax type and period?

Yes, but this will require two separate Connecticut tax amnesty applications. On one application you will report the existing bill by inputting information contained in the Amnesty Offer Letter. A second application is required to report additional amounts due in excess of the amount in the Amnesty Offer Letter. If you require assistance with this process, call the Amnesty Help Line at 1-866-658-1528.

I received an Amnesty Offer from DRS. I noticed that a payment I made prior to receipt of this Amnesty Offer is not reflected in my Eligible Balance. Could this impact my Amnesty Offer?

Yes. If you believe a payment you have made is not reflected in the Eligible Balance on your Amnesty Offer, call the Amnesty Help Line at 1-866-658-1528.

I received an Amnesty Offer from DRS. Later, I received a bill from DRS in connection with the same liability addressed in the Amnesty Offer. Does receipt of a bill mean I am no longer eligible for tax amnesty?

No. During the tax amnesty program, DRS will continue its regular billing process. Therefore, you may receive bills from DRS. Receipt of a bill from DRS does not impact your eligibility for amnesty.

I would like to take advantage of amnesty in connection with a liability I protested to the DRS Appellate Division, or appealed to the Tax Session of the Connecticut Superior Court. Am I eligible to participate in the Connecticut tax amnesty program?

Yes. You may be eligible for amnesty, if you have a protest pending before the DRS Appellate Division, or an appeal pending before the Tax Session of the Connecticut Superior Court. You may not receive an Amnesty Offer in the mail; however you may receive some correspondence regarding the amnesty program in late November. In order to take advantage of Amnesty, if you have a case pending before the Appellate Division or the Tax Session of the Superior Court, you must follow the following procedures to apply for amnesty otherwise your payments may be misapplied.

First, if you protested to the DRS Appellate Division, you must file a written withdrawal with the Appellate Division. The withdrawal must be faxed to (860) 297-4780. If you appealed to the Tax Session of the Connecticut Superior Court, you must file a written Withdrawal of Action with the Tax Session of the Connecticut Superior Court in connection with that liability using the forms required by the



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Court. Your protest or appeal must be withdrawn before applying for amnesty. If you do not file a written withdrawal before applying for amnesty, your payments may be misapplied or application denied.

Second, you must file an application electronically with DRS, and make full payment electronically. You may apply by visiting GetRightCT.com and clicking Apply Now, or through **myconneCT**, the new DRS online tax filing and payment portal. If you have any questions, call the Amnesty Help Line at 1-866-658-1528.

I did not receive an Amnesty Offer Letter in the mail. What should I do?

If you did not receive an Amnesty Offer Letter and you have an existing, unpaid, and eligible liability, call the Amnesty Help Line at 1-866-658-1528.

I am currently under audit by the DRS. Can I participate in the Connecticut tax amnesty program?

Yes. Contact the revenue examiner conducting your audit to discuss how to close the audit under amnesty guidelines. If you do not have the name of the revenue examiner, call the Amnesty Help Line at 1-866-658-1528.

How do I get more information about the Connecticut tax amnesty program?

Visit GetRightCT.com. If you need additional information about tax amnesty, call the Amnesty Help Line at 1-866-658-1528.

How can I contact DRS for general tax-related information?

- Visit the DRS website at portal.ct.gov/DRS.
- Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:
 - 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. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.