



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

AN 2011(7)

25 Sigourney Street Ste 2  
Hartford CT 06106-5032

ANNOUNCEMENT

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## Making Timely Tax Payments by Electronic Funds Transfer to the Department Of Revenue Services

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**Purpose:** This Announcement informs taxpayers required to make a tax payment by electronic funds transfer (EFT) to the Department of Revenue Services (DRS) of changes to the requirements for initiating a timely payment. These changes are in effect for tax periods beginning on or after January 1, 2012, and are the result of legislation passed during the 2011 Session of the Connecticut General Assembly. Taxpayers will now have additional time to initiate their EFT tax payment without the tax payment being treated as a late payment.

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**Effective Date:** For tax periods beginning on or after January 1, 2012.

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**Statutory Authority:** Conn. Gen. Stat. §12-687, as amended by 2011 Conn. Pub. Acts 61, §65.

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**Timely Payment by EFT—Tax Periods Beginning On or After January 1, 2012 – per 2011 legislation:** Under the new rule, a tax payment required to be made by EFT will be treated as a timely payment as long as the taxpayer initiates the EFT on or before the due date for the payment.

- Taxpayers may now initiate their timely ACH Debit payment up until midnight on the due date of the tax. This includes withholding taxes.
- Taxpayers using the ACH Credit method must initiate their payment on or before the due date. As a practical matter, the DRS bank account must receive your payment on or before the next business day following the due date of your return.

This new rule applies to tax periods beginning on or after January 1, 2012.

**For EFT payments for tax periods beginning prior to January 1, 2012,** taxpayers must initiate their

ACH Debit payments no later than 4:30 p.m. Eastern Time on the last banking day prior to the due date. Taxpayers making a withholding tax payment by EFT must initiate their payment no later than 4:30 p.m. Eastern Time on the due date. ACH Credit payments must be in the state's bank account on the due date (or in the case of withholding payments on the next banking day following the due date.)

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**More Information Available Soon:** More information about this legislation will be provided in **Informational Publication 2011(22)**, *Paying Connecticut Taxes by Electronic Funds Transfer*. This Informational Publication will be issued later this month and posted on the DRS website ([www.ct.gov/drs](http://www.ct.gov/drs)).

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**Effect on Other Documents:** None.

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**Effect of This Document:** Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

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**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](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**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](http://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.

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**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.

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**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](http://www.ct.gov/DRS) and select *e-alerts* from the left navigation bar.

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All taxes  
Miscellaneous  
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