



COVID-19 Extension of Deadlines for Filing Administrative Protests and Suspension of Deadlines for Filing Tax Appeals

Purpose: Consistent with Governor Ned Lamont’s Executive Order No. 7M, the Connecticut Department of Revenue Services (DRS) hereby extends by an additional ninety (90) days the sixty (60) day filing requirement for taxpayers seeking to protest a notice of assessment or proposed disallowance of a claim for refund. Additionally, DRS is providing guidance to taxpayers regarding the impact of Governor Lamont’s Executive Order No. 7G and various Connecticut Judicial Branch orders on the statutory deadlines for filing tax appeals.

Effective Date: This guidance is effective upon issuance. This guidance is subject to amendment and change as circumstances evolve. Please regularly check to see if there any updates.

Filing an Administrative Protest – Ninety (90) Day Extension: Through Executive Order 7M, Governor Lamont has authorized the Commissioner of Revenue Services (“Commissioner”) to extend by ninety (90) days certain statutory deadlines, as the Commissioner deems reasonably necessary to respond to the novel coronavirus (“COVID-19”) or its effects.

By law, taxpayers have sixty (60) days to file an administrative protest of a notice of assessment or proposed disallowance of a claim for refund to the Department’s Appellate Division. The ability of taxpayers or their representatives to file such a protest may have been impacted by COVID-19 since March 10, 2020, the date the Governor’s Declaration of a Civil Preparedness and Public Health Emergency.

Accordingly, in order to allow anyone who has been affected by COVID-19 a meaningful

opportunity to protest a notice of assessment or proposed disallowance of a claim for refund to DRS’ Appellate Division, the Commissioner hereby extends the due date of any protest of a notice of assessment or proposed disallowance of a claim for refund by ninety (90) days. This extension of time to file is applicable to any notice of assessment or proposed disallowance of a claim for refund dated on or after January 10, 2020 through May 31, 2020.

Filing a Tax Appeal – Suspension of the Thirty (30) Day Statute of Limitations: Through Executive Order 7G, on March 19, 2020, Governor Lamont suspended non-critical court operations, including deadlines relating to service of process, court proceedings, and court filings for the duration of the Civil Preparedness and Public Health Emergency. Additionally, through issuance of orders dated March 12, 2020, March 24, 2020, and March 30, 2020, the Connecticut Courts have (1) limited operations to handling only top priority cases, (2) suspended and amended Connecticut Practice Book Rules, and (3) suspended all deadlines in civil scheduling agreements.

By law, taxpayers have thirty (30) days to initiate a tax appeal of a final determination letter by serving said appeal on the Commissioner or Office of the Attorney General. The ability of taxpayers or their representatives to initiate a tax appeal may have been impacted by COVID-19.

Accordingly, consistent with Governor Lamont’s Executive Order 7G and the Connecticut Courts’ orders, as of March 19, 2020, the thirty (30) day requirement for serving a tax appeal on the Commissioner or Office of the Attorney General has been suspended. This does not apply to any appeal required to be serviced prior to March 19,

2020. Further guidance will be provided upon issuance by Governor Lamont or the Connecticut Courts.

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.

For Further Information: Call DRS during business hours, Monday through Friday:

- **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.

AN 2020(7)
All Taxes
Issued: 05/08/2020

Forms and Publications: Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.

Coming Soon!

Visit the DRS website at portal.ct.gov/DRS for updated information on our new state-of-the-art online filing system called **myconneCT**. With **myconneCT**, filing taxes, making payments, viewing filing histories, and communicating with the agency will be simpler and more efficient. Business customers will be able to manage their accounts through a web browser on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week.

