State of Connecticut

Department of Revenue Services

450 Columbus Blvd Ste 1
Hartford CT 06103-1837

Informational Publication

Status Letters

Purpose: This Informational Publication describes status letters and explains the procedure for an individual or business taxpayer to request a status letter for Connecticut income tax and business tax purposes from the Department of Revenue Services (DRS).

Effective Date: Upon issuance.


Request and Obtain a Status Letter: An individual or business taxpayer may request and obtain a status letter through the Taxpayer Service Center (TSC) at portal.ct.gov/TSC, or by submitting a paper request. Status letters requested online are generally issued immediately upon verification through the TSC. Submitting a paper status letter request may take up to seven business days to process.

To obtain a status letter using the TSC the individual or administrator for a business taxpayer must first log into the TSC and complete the verification process. Verifying for the first time takes a few simple steps and requires only a few pieces of information. For additional guidance, go to the TSC and choose Help Page under Individuals or Businesses.

Status Letter for an Individual or Business Taxpayer in Good Standing: The TSC Main Menu will appear after the taxpayer has been verified through the login process. An individual will choose Request a Status Letter on the left side of the Main Menu under the heading Administer My Account. A business will choose Request a Status Letter on the left side of the Main Menu under the heading Administrative Functions.

If the taxpayer is in good standing, a status letter will appear that can be printed immediately for use. In some instances, DRS may not be able to process the status letter request. In those instances, the taxpayer will be directed to file a paper request.

Status Letter for an Individual or Business Taxpayer Not in Good Standing: An Overdue Account Detail page will appear after the taxpayer has been verified through the login process. This page lists the Underpaid Accounts and/or Missing Returns.

The taxpayer must then check the box to acknowledge that they have read the notices and then must select the Next button to move on to the Main Menu.

If the taxpayer then requests a status letter, the taxpayer will be advised of the following:

Based on the information currently available, the Department of Revenue Services (DRS) is NOT able to issue a letter of good standing for this account. The below overdue issues must be resolved in order to receive a letter of good standing.

Most issues can be resolved through the TSC either by filing the missing returns electronically or by making a payment to satisfy the outstanding liabilities. You can also exchange confidential information with DRS through a secure mailbox.

1. What is a status letter?

DRS issues status letters for the Connecticut individual income tax and business taxes. A status letter (also known as a Letter of Good Standing) is issued to a requesting Connecticut individual or business taxpayer provided certain conditions are satisfied.

If DRS determines it is appropriate to issue a status letter for individual income tax, the letter will include the following information about the taxpayer as of the date it is issued:

- The requesting taxpayer’s name, address and the status of the last three years of the taxpayer’s income tax returns DRS received and processed;
- A confirmation that all income tax liabilities of the taxpayer have been paid; and
- The date that the status letter will expire.
If DRS determines it is appropriate to issue a status letter for a business taxpayer, the letter will include the following information about a business as of the date it is issued:

- The business name and address;
- A confirmation that the business has filed all returns and paid all taxes due; and
- The date that the status letter will expire.

A status letter does not declare that the information included on the tax return(s) is correct. DRS may determine that the information on the return(s) is incorrect and, to the extent allowed by law, may make an assessment against an individual or business taxpayer.

2. Why would an individual or business taxpayer request a status letter?

An individual or business taxpayer may request a status letter to determine if the taxpayer has any overdue tax returns that need to be filed or has any outstanding tax liabilities with DRS. Typically, a lending institution may require a status letter from DRS before approving a loan.

3. Who may request a status letter through the TSC?

The following may request a status letter through the TSC:

- An individual or, if a joint Connecticut income tax return is involved, either party; or
- The administrator of the business.

4. Who may request a status letter through a paper request?

The following may submit a paper request for a status letter:

- An individual or, if a joint Connecticut income tax return is involved, either party;
- The fiduciary of a trust or estate;
- An authorized representative of the business taxpayer; or
- A representative of the individual or business taxpayer who has been authorized to request and receive a status letter. A properly completed LGL-001, Power of Attorney, must be submitted with the request.

5. What information must an individual or business taxpayer provide with a paper request for a status letter?

Individuals must complete and sign TPG-169, Individual Income Tax Status Letter Request, available on the DRS website at portal.ct.gov/DRS.

Businesses must complete and sign TPG-170, Business Tax Status Letter Request, available on the DRS website at portal.ct.gov/DRS.

6. How should a paper request for a status letter be delivered to DRS?

The taxpayer or the taxpayer’s authorized representative should send the status letter request and a properly completed LGL-001, if applicable, as follows:

Request for Individual Taxpayers
Mail to: Department of Revenue Services
Request for a Status Letter IND02
450 Columbus Blvd Ste 1
Hartford CT 06103-1837
Fax to: 860-297-5817

Request for Trusts and Estates
Mail to: Department of Revenue Services
Corporation and Pass-Through Audit Unit
Request for a Status Letter
450 Columbus Blvd Ste 1
Hartford CT 06103-1837
Fax to: 860-541-4599

Request for Businesses
Mail to: Department of Revenue Services
Compliance Support Unit
Request for a Status Letter
450 Columbus Blvd Ste 1
Hartford CT 06103-1837
Fax to: 860-541-7557

Email requests with completed and signed forms attached may only be made through the DRS Internet Secure Email. Telephone requests are not accepted.

7. How long does it take for DRS to issue a status letter?

Status letters issued through the TSC are immediate. DRS encourages individual and business taxpayers to use this method to request a status letter.

DRS makes every effort to issue a paper status letter request within seven business days of receipt. Requests are processed in the order DRS receives them.
Status letters may either be mailed to the address stated in the request or faxed to the phone number provided. If a telephone number is provided, DRS will call the requester when the letter is available.

If the status letter request does not contain all required information, DRS will send a letter to the taxpayer listing the additional information needed before a status letter can be issued. If DRS does not receive the additional information from the taxpayer within 30 days from the date of the letter, the taxpayer’s request for a status letter will be considered withdrawn.

8. Can an individual or business taxpayer request an updated status letter after the taxpayer has rectified the problems detailed in the TSC or in the response to the paper request?

Yes. A taxpayer may request a status letter that contains updated information after any outstanding liabilities are paid and any delinquent tax returns are filed. However, the updated request is considered a new request and it must be filed using the procedures outlined in this document. Once again, the fastest way to request and obtain a status letter is through the TSC.

Effect on Other Documents: This Informational Publication modifies and supersedes Informational Publication 2016(17), Status Letters.

Effect of This Document: An Informational Publication issued by 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 portal.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 portal.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. Choose 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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