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Electronic Filing of Documents

Sec. 12-690-1. Persons required by regulation to file documents electronically with the Department of Revenue Services

(a) **Definitions.** As used in this section:

(1) “Department” means the Department of Revenue Services.

(2) “Return preparer” means, with respect to any Connecticut tax return, any person who would be considered an “income tax return preparer”, as defined in 26 U.S.C. § 7701(a)(36) and the regulations thereunder, if 26 U.S.C. § 7701(a)(36) applied to the Connecticut tax return. “Return preparer” does not mean, with respect to any Connecticut tax return, any person who would not be considered an “income tax return preparer”, as defined in 26 U.S.C. § 7701(a)(36) and the regulations thereunder, if 26 U.S.C. § 7701(a)(36) applied to the Connecticut tax return.

(3) “Connecticut tax return” means any tax return (and any application for extension of time to file such return) required under the Connecticut General Statutes to be filed with the Department.

(4) “Electronically” means, with respect to a Connecticut tax return, filing that return by computer transmission or by employing new technology specified by the Department.

(5) “Look-back calendar year” means, with respect to Connecticut tax returns required to be filed with the Department for a tax imposed other than under Chapter 229 of the Connecticut General Statutes, the calendar year during which the Department provides notice that return preparers are required to file electronically the return for such tax for each taxable period beginning on or after the first day of the succeeding calendar year. “Look-back calendar year” means, with respect to Connecticut tax returns required to be filed with the Department for a tax imposed under Chapter 229 of the Connecticut General Statutes, calendar year 2004.

(6) “Effective date of this section” means the date that the Department files this section in the office of the Secretary of the State, following the approval of this section in accordance with Chapter 54 of the Connecticut General Statutes.

(b) (1) The Department shall, upon providing notice, require Connecticut tax returns for a taxable period beginning on or after January 1, 2005 for a particular tax (other than returns for the particular tax that are prepared by a return preparer described in subparagraph (B) of subdivision (2) of this subsection) to be filed electronically. The Department shall provide notice concerning such electronic filing, if required by the Department, in the instructions for such tax return. The Department shall not provide such notice, and the Department shall not require electronic filing under this subdivision, with respect to a Connecticut tax return the due date of which is three months or less after the effective date of this section.

(2) (A) The Department shall, upon providing notice, require Connecticut tax returns for a particular tax that are prepared by a return preparer described in subparagraph (B) of this subdivision to be filed electronically by the return preparer. The Department shall provide notice concerning such electronic filing of Connecticut tax returns for a particular tax that are prepared by a return preparer described in subparagraph (B) of this subdivision on the Department’s Internet website and in the instructions for such tax return. The Department shall not provide such notice, and the Department shall not require electronic filing under this subdivision, with respect to Connecticut tax returns the due date of which is three months or less after the effective date of this section.

(B) A return preparer is described in this subparagraph only if the return preparer prepared (i) 200 or more Connecticut tax returns for a particular tax for taxable

periods beginning during the look-back calendar year; (ii) 100 or more Connecticut tax returns for a particular tax for taxable periods beginning during the calendar year next succeeding the look-back calendar year; and (iii) 50 or more Connecticut tax returns for a particular tax for taxable periods beginning during any calendar year succeeding by two or more years the look-back calendar year.

(c) **Waiver.** (1) Upon written request for waiver by any person whose Connecticut tax return is required to be filed electronically under subsection (b) of this section, the Department shall grant the person a 12-month waiver of the requirements of this section if the person is able to establish, to the satisfaction of the Department, either good cause or no feasible means of filing the Connecticut tax return electronically without undue hardship. If the Department grants the waiver, the person may file a signed paper Connecticut tax return or returns for the 12-month period.

(2) Upon written request for waiver by any return preparer described in subparagraph (B) of subdivision (2) of subsection (b) of this section and preparing Connecticut tax returns for a particular tax on behalf of clients, the Department shall grant the return preparer a 12-month waiver of the requirements of this section if the return preparer is able to establish, to the satisfaction of the Department, no feasible means of filing the Connecticut tax returns electronically without undue hardship. If the Department grants the waiver to the return preparer, the clients of the return preparer may file signed paper Connecticut tax returns for the 12-month period and shall not be required to make a written request for waiver under subdivision (1) of this subsection. If a client of a return preparer instructs the return preparer not to file the client's Connecticut tax return electronically, the return preparer shall not be required to file such return electronically but shall be required to advise the client that the client is required to make a written request for waiver under subdivision (1) of this subsection.

(Adopted effective April 28, 2005)