In accordance with Public Act No. 14-55, Section 1, Subsection (a):

For purposes of this subsection, (1) a "related party" includes, but is not limited to, any company related to chronic and convalescent nursing home through family association, common ownership, control or business association with any of the owners, operators or officials of such nursing home; (2) "company" means any person, partnership, association, holding company, limited liability company or corporation; (3) "family association" means a relationship by birth, marriage or domestic partnership; and (4) "profit and loss statement" means the most recent annual statement on profits and losses finalized by a related party before the annual report mandated under this subsection. ... Each for-profit chronic and convalescent nursing home that receives state funding pursuant to this section shall include in such annual report a profit and loss statement from each related party that receives from such chronic and convalescent nursing home fifty thousand dollars or more per year for goods, fees and services.

All chronic and convalescent nursing facilities required to complete profit/loss statements for related parties must submit them by December 31, 2014 to:

Department of Social Services

55 Farmington Avenue

Hartford, Connecticut 06105

Attention: Office of Reimbursement and CON