

## **Tax Exempt Income (TEI) Information for Entities that Issue, Prepare, or Submit 1099 Forms for Individual Clients**

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### **Who Must File**

The Tax Exempt Income (TEI) information data submission applies to all entities that issue, prepare, or submit 1099 forms for individual clients that have \$10 or more in federally tax exempt interest or dividends from bonds, mutual funds, money market funds, or unit investment trusts and have a Connecticut mailing address or are known to have a Connecticut tax filing obligation. This submission is in addition to and is separate from the other Connecticut reporting requirements for 1099 forms.

### **How to File**

The TEI information must be submitted through [\*\*myconneCT\*\*](#) in an electronic format using **AU-409, Transmittal Form for Submission of State and Local Government Tax Exempt Income (TEI) Information**. You will need to create an account in **myconneCT** to be able to submit this information. Paper records and electronic images of paper records are not allowed.

### **When to File**

The TEI information data is due on **January 31st**. However, an automatic 3-month extension to **April 30th** is granted without any formal request being made. To obtain an additional extension to **June 30<sup>th</sup>**, contact [\*\*DRS.Datasubmission@ct.gov\*\*](mailto:DRS.Datasubmission@ct.gov)

## Entity Change of Address or Name

Use **AU-407, Request for Submission of State and Local Government Tax Exempt Income (TEI) Information – Common Replies** to report any change of entity address, entity name, or name of the primary contact person.

## Specifications for the Submission of the TEI Information

See **AU-408, Specifications for Submission of State and Local Government Tax Exempt Income (TEI) Information**. The technical specifications for the file layout are based upon a modified version of the [IRS Publication 1220](#).

## Organizations that Use an Outside Vendor

If your organization uses an outside vendor to fulfill your tax reporting obligations, you must instruct them to make this submission on your behalf. The TEI information must be submitted through [myconnect](#) in an electronic format using **AU-409, Transmittal Form for Submission of State and Local Government Tax Exempt Income (TEI) Information**.

## Questions and Extension Requests

Email [DRS.Datasubmission@ct.gov](mailto:DRS.Datasubmission@ct.gov)