

Due Dates Unchanged for Filing Informational Returns with the Department of Revenue Services

PURPOSE: The purpose of this Announcement is to clarify the due dates for filing informational returns with the Department of Revenue Services.

EFFECTIVE DATE: Upon issuance.

STATUTORY AUTHORITY: Conn. Gen. Stat. §§12-727(a) and 12-148(c).

BACKGROUND: As an incentive to filers of informational returns to use electronic filing, the Internal Revenue Service recently extended the due dates for filing certain informational returns. Pursuant to the Internal Revenue Service Restructuring and Reform Act of 1998 (Pub. L. No. 105-206), the federal due dates for filing certain informational returns are extended by one month for returns that are filed electronically. As a result, informational returns currently due on or before February 28, 2000, or February 29, 2000, may be filed electronically on or before March 31, 2000. The informational returns affected include the Form W-2 series, Form W-2G, the Form 1098 series, the Form 1099 series, and Form 8027.

In light of the changes made by the Internal Revenue Service Restructuring and Reform Act of 1998 to the due dates for certain federal informational returns if such returns are filed electronically, questions have arisen as to the impact of such changes on the due dates for informational returns required by the Department of Revenue Services.

SUMMARY OF STATUTORY PROVISIONS THAT REQUIRE INFORMATIONAL RETURNS TO BE FILED WITH THE DEPARTMENT OF REVENUE SERVICES:

- Conn. Gen. Stat. §12-727(a) requires an informational return to be filed on or before the last day of February each year by among others, employers, payers of miscellaneous income of \$600 or more, and payers of nonpayroll amounts (including, but not limited to, pensions, annuities and gambling winnings).
- Conn. Gen. Stat. §12-148(c) requires an informational return to be filed on or before the last day of February each year by persons receiving funds from mortgagors with respect to mortgages on real property situated in Connecticut, which funds are to be held in escrow for the payment of property taxes.

DUE DATES FOR FILING INFORMATIONAL RETURNS WITH THE DEPARTMENT OF REVENUE SERVICES:

The due dates for filing informational returns with the Department of Revenue Services are not affected by the changes made by the Internal Revenue Service Restructuring and Reform Act of 1998. The due dates for filing informational returns with the Department of Revenue Services are set forth in the chart below.

Informational Returns Required by the Department of Revenue Services

Informational Return	Federal Due Date for Paper and Magnetic Filing	Federal Due Date for Electronic Filing	Connecticut Due Date for Paper and Magnetic Filing	Connecticut Due Date if Informational Return is Filed Electronically for Federal Purposes
Form CT-1096	February 28, 2000 (federal Form 1096)	March 31, 2000 (federal Form 1096)	February 29, 2000	February 29, 2000
Form CT-W3	February 29, 2000 (federal Form W-3)	March 31, 2000 (federal Form W-3)	February 29, 2000	February 29, 2000
Informational return required by Conn. Gen. Stat. §12-148(c)	February 28, 2000 (federal Form 1096)	March 31, 2000 (federal Form 1096)	February 29, 2000	February 29, 2000

Note: You may request an extension of time to file the informational returns listed in the above chart. See **Form CT-8809, Request for Extension of Time to File Informational Returns**, for additional information.

CONNECTICUT MAGNETIC MEDIA REQUIREMENTS

NOT AFFECTED: Persons required to file at least 250 informational returns during the calendar year with the Internal Revenue Service on magnetic media are generally required to file informational returns with the Department of Revenue Services on magnetic media. (See Conn. Agencies Regs. §12-727(a)-1(a).) Those persons will still be required to file informational returns on magnetic media with the Department of Revenue Services, even if they file informational returns electronically with the Internal Revenue Service. At the present time, informational returns may not be filed electronically with the Department of Revenue Services.

EFFECT ON OTHER DOCUMENTS: IP 99(25), *1999 Connecticut Magnetic Media Filing Requirements for Federal Forms 1099-MISC, 1099-R, 1099-S & W-2G*, **IP 99(26)**, *1999 Connecticut Magnetic Media Filing Requirements for Federal Form W-2*, and the instructions for **Form CT-1096**, *1999 Connecticut Annual Summary and Transmittal of Information Returns*, **Form CT-W3**, *1999 Connecticut Annual Reconciliation of Withholding*, **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, and the **1999 Employer's Withholding Remittance Coupon Book** are amplified.

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: Please call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

FORMS AND PUBLICATIONS: Forms and publications are available all day, seven days a week:

- **Internet:** preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- **Telephone:** Call **1-800-382-9463** (toll-free from within Connecticut) and select **Option 2**; or **860-297-4753** (from anywhere).