



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES **AN 2001(8.1)**

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

**Further Automatic Extension for Taxpayers Affected
by September 11, 2001 Terrorist Attacks**

Purpose: This Announcement explains the further automatic extension of time that the State of Connecticut Department of Revenue Services (DRS) is granting to affected taxpayers unable to meet certain Connecticut filing and payment deadlines as a result of the September 11, 2001, terrorist attacks which included the destruction of the two World Trade Center towers and other buildings in the World Trade Center complex, damage to the Pentagon, and the airplane crash in western Pennsylvania. The relief provided by this Announcement supersedes the relief previously provided by **Announcement 2001 (8), Extension for Victims of Disasters at World Trade Center and Pentagon.**

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-2(a)(5).

No Interest, Penalty, or Addition to Tax To Be Imposed on Affected Taxpayers: Because the Commissioner of Revenue Services has determined that, by reason of the September 11, 2001, terrorist attacks, imposition of interest, penalty, or addition to tax would be against equity and good conscience, DRS is granting to affected taxpayers a further automatic extension of time to file tax returns or applications for extension of time to file a tax return and to pay taxes, including estimated taxes, as described below.

Definition of “covered disaster area” and “affected taxpayer”:

Covered disaster area means:

- The five boroughs of New York City (Bronx, Brooklyn, Manhattan, Queens, and Staten Island); and
- Arlington County in the State of Virginia (where the Pentagon is located).

Affected taxpayer means a person who meets one or more of the following descriptions:

- Any individual whose principal residence is located in a covered disaster area;
- Any business entity or sole proprietor whose principal place of business is located in a covered disaster area;
- Any individual whose place of employment is located in a covered disaster area;
- Any individual who is a relief worker affiliated with a recognized government or philanthropic organization and who is assisting in a covered disaster area;
- Any individual whose principal residence is not located in a covered disaster area but whose records necessary to meet a Connecticut tax filing or payment deadline are maintained in a covered disaster area;
- Any business entity or sole proprietor whose principal place of business is not located in a covered disaster area but whose records necessary to meet a Connecticut tax filing or payment deadline are maintained in a covered disaster area;
- Any trust or estate whose records necessary to meet a tax Connecticut filing or payment deadline are maintained in a covered disaster area;
- Any spouse of an affected taxpayer, solely with regard to a joint return of the spouse and the affected taxpayer;
- Any victim of the crash of hijacked American Airlines Flights 11 and 77 and United Airlines Flights 93 and 175 (including any victim on the plane or on the ground); and
- Any worker assisting in the relief activities in a covered area and in western Pennsylvania, regardless of whether he or she is affiliated with a recognized government or philanthropic organization.

Affected taxpayer does not include any perpetrator of the September 11, 2001, terrorist attacks, or anyone aiding or abetting those attacks.

Marking of Returns: Returns and applications for extension of time to file a tax return filed late by affected taxpayers, and payments, including estimated tax payments, made late by affected taxpayers should be marked “*September 11, 2001 Terrorist Attacks*” in red ink on the top center of the first page, and should include a brief explanation of the circumstances that affected their ability to meet Connecticut tax filing and payment deadlines. If an affected taxpayer receives a notice from DRS, the affected taxpayer should contact DRS as indicated on the notice to explain why the affected taxpayer is entitled to relief under this Announcement.

Corporation Business Tax or Unrelated Business Income Tax:

(S corporations: Whenever a reference is made to the first day of a month, substitute the fifteenth day of the same month.)

Calendar Year Filers:

Estimated Tax Payments

An affected taxpayer whose estimated tax payments are or were due on September 17, 2001, (September 15, 2001 was a Saturday) (previously extended to October 15, 2001, by **Announcement 2001(8)**) and December 17, 2001, (December 15, 2001, is a Saturday) may make such payments on or before January 15, 2002.

Extensions of Time to File Tax Return

An affected taxpayer whose extension of time to file its tax return expired on October 1, 2001, (previously extended to November 1, 2001, by **Announcement 2001(8)**) may file such return and pay any tax shown to be due on or before February 1, 2002. An affected taxpayer that is unable to meet the February 1, 2002, extended filing due date may apply for an additional extension of time by filing the appropriate extension form on or before February 1, 2002, together with payment of the appropriate amount of tax estimated to be due.

Non-calendar Year Filers:

Estimated Tax Payments

An affected taxpayer whose estimated tax payments are or were due on September 17, 2001, (September 15, 2001 was a Saturday) (previously extended to October 15, 2001, by **Announcement 2001(8)**), October 15, 2001, November 15, 2001, or

December 17, 2001, (December 15, 2001 is a Saturday) may make such payment on or before January 15, 2002.

Extensions of Time to File Tax Return

An affected taxpayer whose extension of time to file its tax return expires on November 1, 2001, may file such return and pay any tax shown to be due on or before March 1, 2002. An affected taxpayer that is unable to meet the March 1, 2002, extended filing due date may apply for an additional extension of time by filing the appropriate extension form on or before March 1, 2002, together with payment of the appropriate amount of tax estimated to be due.

An affected taxpayer whose extension of time to file its tax return expires on December 1, 2001, may file such return and pay any tax shown to be due on or before April 1, 2002. An affected taxpayer that is unable to meet the April 1, 2002 extended filing due date may apply for an additional extension of time by filing the appropriate extension form on or before April 1, 2002, together with payment of the appropriate amount of tax estimated to be due.

Tax Returns

An affected taxpayer whose tax return was originally due on October 1, 2001, (previously extended to November 1, 2001, by **Announcement 2001(8)**) may file such return and pay any tax shown to be due on or before August 1, 2002.

An affected taxpayer whose tax return is originally due on November 1, 2001, may file such return and pay any tax shown to be due on or before September 1, 2002.

An affected taxpayer whose tax return is originally due on December 1, 2001, may file such return and pay any tax shown to be due on or before October 1, 2002.

Sales and Use Taxes:

An affected taxpayer whose tax returns are or were due on October 1, 2001, (September 30, 2001 was a Sunday) (previously extended to October 31, 2001 by **Announcement 2001(8)**), October 31, 2001, or November 30, 2001, may file such returns and pay any tax due on or before January 31, 2002.

Motor Vehicles Fuel Taxes:

An affected taxpayer whose type 50, 51, 52, or 57 motor vehicle fuels tax returns are or were due on September 25, 2001, (previously extended to October 25, 2001, by **Announcement 2001(8)**), October 25, 2001, or November 26, 2001, (November 25, 2001, is a Sunday) may file such

returns and pay any tax due on or before January 25, 2002.

Motor Carrier Road Tax:

An affected taxpayer whose motor carrier road tax return (including an IFTA tax return) is due on October 31, 2001, may file such return and pay any tax due on or before January 31, 2002.

Connecticut Income Tax Withholding:

An affected taxpayer required to deduct and withhold Connecticut income tax from wages and pay it over to DRS on or after September 11, 2001, but before October 31, 2001, may pay over such tax within one month. Any amount that an affected taxpayer is required to pay over to DRS with **Form CT-WH**, *Connecticut Withholding Tax Payment Form*, may be paid over with such form within one month from the date on which it was required to be paid over. Any amount that an affected taxpayer is required to pay over to DRS with **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, for the quarter ending September 30, 2001, may be paid over with such form on or before November 30, 2001. (There is no change from relief previously provided by **Announcement 2001(8)**.)

Income Tax:

Calendar Year Filers:

Estimated Tax Payments

An affected taxpayer whose estimated tax payment was due on September 17, 2001 (September 15, 2001, was a Saturday) (previously extended to October 15, 2001, by **Announcement 2001(8)**) may make such payment on or before January 15, 2002.

Extensions of Time to File Tax Return

An affected taxpayer whose extension of time to file a tax return expires on October 15, 2001, (previously extended to November 15, 2001, by **Announcement 2001(8)**) may file such return and pay any tax shown to be due on or before February 15, 2002. An affected taxpayer who is unable to meet the February 15, 2002, extended filing due date may apply for an additional extension of time by filing the appropriate extension form on or before February 15, 2002, together with payment of the appropriate amount of tax estimated to be due.

Non-calendar Year Filers:

Estimated Tax Payments

An affected taxpayer whose estimated tax payments are or were due on September 17, 2001, (September 15, 2001, was a Saturday) (previously extended to October 15, 2001 by **Announcement 2001(8)**), October 15, 2001, November 15, 2001, or December 17, 2001, (December 15, 2001 is a Saturday) may make such payment on or before January 15, 2002.

Extensions of Time to File Tax Return

An affected taxpayer whose extension of time to file a tax return expired on September 17, 2001, (September 15, 2001, was a Saturday) may file such return and pay any tax shown to be due on or before January 15, 2002. An affected taxpayer who is unable to meet the January 15, 2002, extended filing due date may apply for an additional extension of time by filing the appropriate extension form on or before January 15, 2002, together with payment of the appropriate amount of tax estimated to be due.

An affected taxpayer whose extension of time to file a tax return expires on November 15, 2001, may file such return and pay any tax shown to be due on or before March 15, 2002. An affected taxpayer who is unable to meet the March 15, 2002, extended filing due date may apply for an additional extension of time by filing the appropriate extension form on or before March 15, 2002, together with payment of the appropriate amount of tax estimated to be due.

Tax Returns

An affected taxpayer whose tax return was originally due on September 17, 2001, (September 15, 2001, was a Saturday) may file such return and pay any tax shown to be due on or before July 15, 2002.

An affected taxpayer whose tax return is originally due on October 15, 2001, (previously extended to November 15, 2001, by **Announcement 2001(8)**) may file such return and pay any tax shown to be due on or before August 15, 2002.

An affected taxpayer whose tax return is originally due on November 15, 2001, may file such return and pay any tax shown to be due on or before September 15, 2002.

Affected taxpayers who make income tax payments by credit card should send a brief explanation to:

**Department of Revenue Services
AR Control Unit
25 Sigourney Street
Hartford CT 06106**

Electronic Funds Transfers: Affected taxpayers who are required to pay taxes by electronic funds transfer should send a brief explanation to:

**Department of Revenue Services
EFT Unit
PO Box 2937
Hartford CT 06104-2937**

All Other Taxes: Abatements of interest, late payment penalties, or addition to tax for affected taxpayers on late filing or payments that are not expressly mentioned in this Announcement will be handled on a case-by-case basis.

Effect on Other Documents: **Announcement 2001(8)**, *Extension for Victims of Disasters at World Trade Center and Pentagon*, is modified and superseded.

Effect of This Document: Announcements alert taxpayers to new developments including new administrative positions, policies, or practices.

For Connecticut 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.
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.
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All Taxes
Extension due to September 11, 2001 Terrorist Attacks
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