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Connecticut

Department of Revenue Services
25 Sigourney Street
Hartford CT 06106



Federal/State Electronic Filing Handbook



IP 99(30)
Issued: 10/99



Taxpayers may be able to pay their 1999 Connecticut income tax liability by credit card. See Page 16 for details.



CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Simply call **860-297-5962** (anywhere) or **1-800-382-9463** (in-state), press "1" to be connected to "Income Tax Information Menu," then press "2" and you will be connected to "Recorded Income Tax Information." For refund information, be prepared to provide your Social Security Number(s) and the exact amount of the refund you requested (dollars and cents). For other income tax information, enter the three-digit number next to the topic of your choice, shown below.

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I. FEDERAL/STATE ELECTRONIC FILING

INTRODUCTION

The Connecticut Department of Revenue Services (DRS) joined with the Internal Revenue Service (IRS) in 1994 to offer electronic filing of federal and state individual income tax returns. The Federal/State Electronic Filing Program (ELF) allows taxpayers to file both their federal and state returns through their tax preparer. This program is an effort to provide “one stop shopping” for tax return preparation and filing. An indication of the growing popularity of ELF is that for taxable year 1998, DRS received 148,500 electronically filed tax returns – a 50% increase over the number received for taxable year 1997. The information contained in this handbook explains the program and changes from last year.

New For 1999

- DRS will no longer require **Form CT-8453**, *Income Tax Declaration for Electronic Filing by Individuals*, to be mailed to the Department. Instead EROs are required to retain the signed documents and make the documents and attachments available to the DRS for a period of 3 years.
- The DRS eliminated **Form CT-8633**, *Application to Participate in the Individual Income Tax Electronic Program*. Beginning this year, once an Electronic Return Originator (ERO) is accepted into the program by the Internal Revenue Service, the ERO is automatically accepted into the State of Connecticut Program.
- Taxpayers who participate in the ELF program now have 2 options to pay the tax they may owe (amount due). Taxpayers can:
 1. Pay by credit card by calling 1-888-2PAYTAX (1-888-272-9829).
New for 1999!
 2. Pay by check using the **CT-1040V** (payment voucher).

CONNECTICUT ELECTRONIC FILING CALENDAR

For Tax Period January 1, 1999 to December 31, 1999

Begin Federal/State Software Testing.....	November 4, 1999
Federal/State Electronic Filing Becomes Operational.....	January 14, 2000
Begin Transmitting Returns to Internal Revenue Service.....	January 14, 2000
Last Date to Timely File Electronic Returns, Extensions and Payments.....	April 18, 2000
Last Date for Extended Filing.....	October 16, 2000

PUBLICATIONS

The following publications describe the process of the Federal/State Electronic Filing Program:

Internal Revenue Service Publications

- Publication 1345 – Handbook for Electronic Filers of Individual Income Tax Returns
- Publication 1346 – Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns
- Publication 1436 – Test Package for Electronic Filing of Individual Tax Returns
- Publication 1545 – The Electronic Filing Logo Guideline for Effective Use

Connecticut Department of Revenue Services Publications

- IP 99(30), Connecticut Federal/State Electronic Filing Handbook
- Connecticut Electronic Filing Information for Software Developers
- Connecticut Electronic Filing Test Package

How Federal/State Electronic Filing Works

Tax preparers, Electronic Return Originators (EROs) and transmitters accepted in the IRS Electronic Filing Program may participate in the Federal/State Electronic Filing Program. Both the federal return and the Connecticut return may be filed in one transmission to the IRS's Andover Service Center. The IRS, after acknowledging to the transmitter acceptance of the federal return and the receipt of state data, then creates a file containing state information. This file is available for electronic retrieval by authorized DRS personnel. Once the DRS receives the information, it is entered into the DRS Income Tax Return Processing system.

The DRS provides an electronic acknowledgment to the Centralized State Acknowledgment System (StAck) to indicate receipt of the state component of the electronic return.

Taxpayers can elect to have their Connecticut refunds directly deposited by completing Part II of the **Form CT- 8453**, *Income Tax Declaration for Electronic Filing by Individuals*. If the direct deposit option is not chosen, most refund checks will be mailed within four days from the date of a successfully transmitted return.

Important Note: The DRS no longer requires preparers to mail **Form CT- 8453** to the Department. Beginning this year, EROs are required to retain the signed documents and make them available to the DRS for a period of three years.

II. PARTICIPATION IN THE FEDERAL/STATE ELECTRONIC FILING PROGRAM

In order to participate in the Federal/State Electronic Filing Program, prospective participants must apply for and be accepted into the program by the IRS. To apply, prospective applicants must complete **Federal Form 8633**, *Application to Participate in the Electronic Filing Program*, and submit it to the IRS Service Center in Andover, Massachusetts.

If accepted into the program, the IRS will assign an Electronic Filing Identification Number (EFIN) or an Electronic Transmitter Identification Number (ETIN), or both to a participant. (A participant may be an Electronic Return Originator (ERO), a transmitter or software developer.)

Once you are accepted by the IRS into the program, you are accepted into the State of Connecticut Program. Connecticut will assign you the same EFIN as the IRS. However, EROs are subject to review annually by the DRS.

Federal Publication 1345 explains the application process and requirements for federal participation. For Connecticut electronic filing purposes, the IRS definitions of the various categories of electronic filers, EROs, transmitters, or software developers apply.

EROs must electronically file all Connecticut returns with the IRS Service Center. The DRS no longer requires preparers to mail **Form CT-8453** to the Department. Beginning this year, EROs are required to retain the signed documents and make them available to the DRS for a period of three years.

If you are an electronic filing software developer or transmitter wishing to participate, you must also:

1. Subscribe to the Centralized State Acknowledgment System (StAck); and
2. Demonstrate to the DRS your ability to transmit returns and receive and distribute acknowledgments through the DRS testing process.

Note: Electronic filing is a taxable computer and data processing service in the State of Connecticut. Therefore, if you charge a separate fee for the electronic filing of a return, you must register with the Connecticut DRS and charge the appropriate sales tax.

III. ACCEPTANCE PROCESS

Once a participant is accepted into the Electronic Filing Program by the IRS, the participant is automatically accepted into the State of Connecticut Program. As a result, participants do not have to file **Form CT-8633, *Application to Participate in the Electronic Filing Program***, with the DRS. Because of this change, EROs will no longer receive a letter of acceptance from the DRS. Participants will be contacted if additional information is necessary. Each year the IRS provides Connecticut with an Applicant Database File. The DRS uses this file to conduct annual reviews of all EROs accepted by the IRS. Based on this review an ERO must:

- be accepted into the electronic filing program for federal purposes;
- have timely and accurately filed all applicable State of Connecticut personal and business tax returns;
- have no current tax delinquency with DRS (although DRS may conditionally accept applicants with outstanding tax liabilities if they file or pay the taxes in question before filing electronic returns); and
- not have been suspended or rejected from the program in a prior year. Suspension or rejection is permanent until corrective action is taken and reinstatement is approved by the IRS and DRS.

EFIN and ETIN

The IRS Center assigns the EFIN and ETIN. The DRS uses those same numbers in the Federal/State Electronic Filing Program.

State of Connecticut Data Test

All participants are required to follow the IRS testing procedures for acceptance into the program. Only software developers are required to test their software using Connecticut data.

Instructions for software developers can be found in federal Publication 1345, and in the Connecticut publication entitled *Connecticut Electronic Filing Information for Software Developers*.

To obtain federal publications send your requests to:

**Internal Revenue Service
Electronic Filing Coordinator
135 High Street Stop 115
Hartford CT 06103**

To obtain Connecticut publications send your requests to:

**State of Connecticut
Department of Revenue Services
Electronic Filing Coordinator
PO Box 2964
Hartford CT 06104-2964**

After the IRS accepts a software developer's test returns, DRS retrieves the state data for testing. All participating software developers are provided with test material and instructions to perform the Connecticut testing.

The deadline for the initial testing of Connecticut returns in the Federal/State Electronic Filing Program is **January 4, 2000**.

Monitoring and Suspension of Electronic Filers

DRS monitors EROs and Transmitters in the program to make sure they satisfy all the responsibilities of this program. (The responsibilities are outlined on Page 17 of this Electronic Filing Handbook.)

Failure to meet the responsibilities of the program may lead to suspension from the program. The following are reasons for suspension from the program:

- Continued failure to retain **Form CT-8453**;
- Failure to supply DRS with **Form CT-8453** and attachments upon request;
- Use of unapproved software;
- Rejection of transmitted returns;
- Other facts or conduct of a disreputable nature that would reflect adversely on the program; or
- Purposeful submission of fraudulent returns.

Every attempt is made by the DRS to assist participants in resolving problems. However, repeat offenders will be suspended from the program.

Any returns suspected to be fraudulent should be referred to the Connecticut DRS Collection & Enforcement Division at 860-566-4914.

Advertising Guidelines

Advertisements, whether in the form of signs, newspaper advertisements, radio or television commercials, should not imply any special relationship with DRS.

The use of improper advertising is grounds for suspension from the program.

Acceptance into the Electronic Filing Program by the DRS does not imply endorsement by DRS of the quality of the services provided to the electronic filer.

IV. CONNECTICUT SECTION OF THE ELECTRONIC RETURN

The Connecticut section of an electronic return consists of electronically transmitted data as well as supporting paper documents. An **electronic return** contains:

1. Data transmitted to the IRS Service Center electronically; and
2. Paper documents (retained by the ERO) that contain information that cannot be electronically transmitted, such as the taxpayer signature document, **Form CT-8453**.

Electronic Connecticut Return

The only returns that DRS accepts electronically are 1999 **Form CT-1040**, *Connecticut Resident Income Tax Return*, and 1999 **Form CT-1040EZ**, *Connecticut Resident EZ Income Tax Return*. For information regarding which federal returns may be filed electronically, see federal Publication 1345.

Non-Electronic Connecticut Return

In addition to the electronic portion of the return, DRS requires taxpayers to complete **Form CT-8453**. All other documents that make up the non-electronic portion of the return should be attached to **Form CT-8453**.

The following forms should be attached to the **front of Form CT-8453**:

- The **state copy** of **Forms W-2, W-2G, 1099, CT-4852, and CT-594**.

The following forms should be attached to the **back of Form CT-8453**:

- Income tax return(s) filed with other qualifying jurisdiction(s), where credit is taken for income taxes paid to other jurisdiction(s). If credit is claimed for income taxes paid to more than two other qualifying jurisdictions,

additional copies of Schedule 2, **Form CT-1040** must be completed and attached to **Form CT-8453**.

- Individual Use Tax Worksheet, if required.
- Other informational documents not covered above or supporting material voluntarily included by the taxpayer.

Beginning this year, EROs are required to retain properly completed **Forms CT-8453** and all attachments for a period of 3 years after the due dates of the returns or the date the returns were filed electronically, whichever date is later. EROs must make such documents available to the DRS upon request.

EROs must provide taxpayers with copies of their signed **Form CT-8453**, all accompanying documents and their 1999 **Form CT-1040** or **Form CT-1040EZ**. The preparer should advise the taxpayer:

- to retain copies of all materials; and
- that if an amendment of the return is necessary, it must be filed on paper with DRS.

If a return shows a balance due, the ERO must inform the taxpayer of their payment options and provide them with a computer generated **CT-1040V**, *1999 Connecticut Electronic Filing Payment Voucher*.

Note: Upon request, the ERO must provide the taxpayer with the Declaration Control Number (DCN) and the date the electronic portion of the tax return was acknowledged as accepted by the IRS.

V. EXCLUSIONS FROM ELECTRONIC FILING

Federal Publication 1345 lists returns that are excluded from federal electronic filing for the 1999 taxable year. In addition, the following documents and forms are **excluded** from Connecticut electronic filing:

1. **Form CT-1040X**, *Amended Connecticut Income Tax Return For Individuals*;
2. Prior year returns – any return not for the 1999 taxable year;
3. State returns, after the federal return has been accepted electronically;
4. Non-calendar year returns;
5. **Form CT-1040 NR/PY**, *Nonresident or Part-Year Resident Income Tax Return*;
6. Returns on which the filing status on the state return does not match the filing status on the federal return;
7. Returns on which the federal Adjusted Gross Income (AGI) reported on the state return does not match the AGI reported on the federal return;
8. Taxpayers subject to federal alternative minimum tax (federal **Form 6251**);
9. Returns accompanied by **Form CT-8379**, *Nonobligated Spouse Claim*.

VI. TRANSMITTING THE CONNECTICUT ELECTRONIC RETURN

Because the Connecticut electronic return is transmitted jointly with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements and technical specifications required by the IRS.

Participants in the Federal/State Electronic Filing Program should confirm with their software developer or direct transmitters that the software has been programmed to process and transmit the state data jointly with the federal data to the IRS Service Center.

VII. ACKNOWLEDGMENT OF THE CONNECTICUT ELECTRONIC RETURNS

Purpose of Connecticut Acknowledgment

The Connecticut acknowledgment system is designed to inform the ERO that the Connecticut return data has been retrieved and is being processed by DRS. The acknowledgment is not an indicator that the return has been accepted on the DRS Income Tax Return Processing System.

Acknowledgment System

The ERO is responsible for submitting a paper return if the DRS acknowledgement is a rejection (Page 18). DRS will provide acknowledgments of receipt of the return data to the transmitter via a teleprocessing network provided by the Centralized State Acknowledgment System (StAck). Each transmitter will establish an account with the network service for an electronic mailbox through which information is downloaded to the transmitter's system. The returns received are listed by the IRS batch and serial number, DCN, ETIN, EFIN, and the taxpayer's Social Security Number.

The Connecticut acknowledgment file should be available to the transmitter within two working days from the time the transmitter receives the federal acknowledgment from the IRS.

Transmitters who transmit for the ERO must notify the ERO when they receive the Connecticut acknowledgment.

If you plan to transmit Connecticut returns to the IRS and your software does not provide you with State of Connecticut acknowledgment records, you must subscribe to StAck. Please be advised that there will be a nominal fee charged by the service provider for use of StAck.

Please refer to your software instructions for additional information regarding your responsibilities for accessing and retrieving state acknowledgments.

Note: You can call the StAck Help Desk at 828-349-5750 to request an application. You may also register with StAck through www.state-ack.net.

Returns Received with Errors at the Connecticut Department of Revenue Services

All returns are processed even though errors may exist on the Connecticut returns when they enter the tax processing cycle at DRS. The errors may be caused by a taxpayer submitting a paper return as well as filing electronically, by incorrect reporting of estimated payments, or by debt offsets of refunds. These errors are all managed through regular error resolution methods. If the errors require re-submission of the Connecticut tax return or the submission of an amended tax return, the return must be filed using a paper form.

VIII. REJECT CODES

Reject Codes Received from the IRS Service Center

If a federal return is rejected because of errors, the accompanying state return is also rejected. Federal Publication 1345 specifies that taxpayer returns may be rejected due to errors on the state records. Consequently, the associated federal returns may be delayed.

If the state return is in error and cannot be corrected, the filer has the option of retransmitting the federal return data and filing the state return by mail. A state return cannot be filed electronically without the federal return.

Repeated rejection of transmissions could cause the IRS or DRS to rescind the electronic filing privileges of an electronic filer.

Error codes associated with Federal/State Electronic Filing can be found in federal Publication 1345.

Errors Specific to the Connecticut Return

The following information identifies the reject codes on the state acknowledgment of state returns.

Codes specific to errors found in the state component of the electronic return are shown in the box below.

001 Invalid Form or Format
002 N/A
003 Not Current Taxable Year
004 Duplicate Return
005 Non-Calendar Year Return
006 N/A
007 N/A
008 N/A
009 N/A
010 N/A
011 N/A
012 Subject to Alternative Minimum Tax
013 N/A
014 Invalid Processing Year (DCN Year)
015 Schedule 2 (line 49A) Invalid Jurisdiction Code
016 Schedule 2 (line 49B) Invalid Jurisdiction Code
017 Invalid Transmitter ID (ETIN)
018 Invalid Filer ID (EFIN)
019 Unauthorized Software/Version

IX. Form CT-8453

Form CT-8453, *Income Tax Declaration for Electronic Filing by Individuals*, is used to verify the information on an electronically transmitted **Form CT-1040** or **CT-1040EZ**, to provide the taxpayer's consent to directly deposit any overpayment, and to authorize the ERO to transmit through a third party transmitter. The ERO should verify that all sections of **Form CT-8453** are complete and all supporting documents as specified in the section entitled *Connecticut Section of the Electronic Return* are attached. **Form CT-8453** is included in the appendix of this publication.

IRS DCN

Enter the Federal Declaration Control Number (DCN) in the appropriate boxes at the top right hand portion of the return. A complete DCN must be present on every **Form CT-8453**.

Mailing Label

If the taxpayer receives a mailing label from DRS, attach the label to the name and address portion of **Form CT-8453**. Any necessary changes should be made on the label.

Part I - Tax Return Information

Enter the necessary information from **Forms CT-1040** and **CT-1040EZ**. Use only whole dollar amounts. The ERO must provide the taxpayer with a computer-generated payment voucher, **Form CT-1040V**, if the return shows a balance due. (See Page 16 for more information on Balance Due returns.)

Part II - Direct Deposit of Refund (Optional)

Enter the taxpayer's direct deposit of refund information here. The ERO is required to verify account information. See the back of **Form CT-8453** for account verification requirements.

If the taxpayer wants the refund directly deposited, be sure the corresponding box for Line 9, Part III is checked.

See Page 15 for more information about refunds.

Part III - Declaration of Taxpayer

All filers must check a box on Line 9. After the return is prepared and before the return is transmitted electronically, the taxpayer (and spouse, if joint return) must verify the information on the return, and sign and date **Form CT-8453**. The ERO must provide the taxpayer with a copy of the return. A taxpayer may not sign a blank **Form CT-8453**. A blank **Form CT-8453** is the same as a blank tax return. EROs are **prohibited** from allowing taxpayers to sign a blank tax return.

Part IV - Declaration and Signature of ERO and Paid Preparer

The ERO and paid preparer must sign **Form CT-8453**, and provide the requested business information in Part IV. If the paid preparer is also the ERO, the preparer's signature and business information are needed only in the ERO section. Check the box for paid preparer.

Attachments to Form CT-8453

- The **state copy** of Forms W-2, W-2G, 1099, CT-4852, and CT-594 reflecting Connecticut tax withheld must be attached to **Form CT-8453**.
- Any income tax return(s) filed with other qualifying jurisdiction(s), where credit is taken for income taxes paid to other jurisdiction(s) must also be attached.
- The Individual Use Tax Worksheet, if required.
- Other informational documents not covered above and supporting material voluntarily included by the taxpayer should be attached.

For additional details, see *Non-Electronic Connecticut Return* on Page 9.

ERO Retention of Forms CT-8453

Beginning in tax year 1999, the DRS no longer requires preparers to mail **Form CT-8453** to the Department. EROs are now required to retain the signed documents (and all attachments) and make them available to DRS for a period of three years.

Upon request by the Connecticut DRS, the ERO is required to provide Form CT-8453 (and all attachments) to the Department within five working days from the date of the request. Failure to supply DRS with the requested Forms may result in suspension from the program. (For more information see page 8.)

Note: Each year DRS will request a percentage of **Forms CT-8453** for monitoring purposes.

If an ERO moves, the ERO is required to notify the IRS. Specifically the ERO must provide the IRS with it's new address within 14 days of moving. If an ERO ceases operation, the ERO is to send to the Department of Revenue Services all the **CT-8453** forms that are within three years of the returns due date or the date the returns were filed, whichever is later.

However, if for some reason an ERO is unable to retain **CT-8453** forms for Connecticut returns, the ERO may request permission to mail, fax, or bring the **CT-8453** forms and attachments to the Department at the end of the tax season. Examples of EROs who may be unable to retain **CT-8453** forms are EROs assisting low-income and elderly taxpayers in filing Connecticut returns electronically under the VITA/TCE programs and EROs on military installations assisting Connecticut taxpayers in the armed forces in filing Connecticut returns electronically.

Corrections to Form CT-8453

If the ERO makes changes to the electronic return after the taxpayer has signed **Form CT-8453**, but before the data is transmitted, the ERO must have the taxpayer complete a corrected **Form CT-8453** under the following conditions:

1. Federal Adjusted Gross Income changes by more than \$100; or
2. State refund changes by more than \$7.

Non-substantive changes are permissible on the **Form CT-8453** provided the ERO or the person making the correction initials the change.

X. REFUNDS

Taxpayers may elect to have their refund directly deposited by completing Part II of the **Form CT-8453**. If the direct deposit option is not chosen, the refund check is mailed to the taxpayer.

Taxpayers may choose to have all or parts of their refund payment applied to their 2000 estimated tax or donate it to funds designated on the return.

Direct Deposit

To be eligible for direct deposit, taxpayers must provide proof of account ownership to their ERO. Acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution that has the taxpayer's name, routing number (RTN) of the financial institution and the taxpayer's account number preprinted on it. A deposit slip should not be used to verify the RTN and the account number because it can contain internal routing numbers that are not part of the RTN.

For accounts that are payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document, such as an account statement or account identification card, showing the RTN of the bank or institution where the account is located.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for direct deposit.

Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.

The account designated to receive the direct

deposit must be in the taxpayer's name. If the filing status on the return is married filing jointly, EROs should caution taxpayers that some financial institutions do not permit the deposit of joint refunds into individual accounts. If the filing status is married filing separately, the account can be in the taxpayer's name, or it can be a joint account in both spouses' names.

CAUTION: The account cannot include the name of any other person except as noted above.

DRS is not responsible when a financial institution refuses a direct deposit. If a refund cannot be directly deposited into an account, DRS will issue a check.

DRS does not encourage the use of refund anticipation loans, which are sometimes offered by tax preparers, because many state refunds are "offset" to satisfy obligations owed to the State or another qualifying entity.

XI. BALANCE DUE

Taxpayers who owe additional Connecticut income tax for 1999 may pay the balance due either at the time of the electronic filing or at a later date. Beginning this year, taxpayers have two options to pay the balance due. Taxpayers can now:

- 1.) Pay by credit card by calling 1-888-2PAY TAX (1-888-272-9829). **New for 1999!**
- 2.) Pay by check using the **CT-1040V** (payment voucher).

The preparer must inform taxpayers of their payment options and provide them with a computer-generated **CT-1040V** (payment voucher). Taxpayers must also be advised that their payment is due by **April 18, 2000**. (Due to the Patriots' Day holiday, this return will be timely-filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before April 18, 2000.) Payment is considered timely if it is received by this date or if the date shown by the U.S. Postal Service cancellation mark is on or before this date. Payments received after this date are late and are subject to penalty and interest.

Note: On or after October 1, 1999, taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing/payment rules. DRS has accepted the list of private delivery

services that is currently published by the Internal Revenue Service. The following is the current list of designated private delivery services: Airborne Express (Airborne), DHL Worldwide Express (DHL), Federal Express (FedEX) and United Parcel Service (UPS). This list is subject to change. For more information see **Special Notice 99(14)**, *Designated Private Delivery Services*.

(Due to the Patriots' Day holiday, this return will be timely-filed if received or if the date shown by the U.S. Postal Service cancellation mark (or acceptable alternative) is on or before April 18, 2000.)

New for 1999: Taxpayers may now pay their 1999 Connecticut income tax liability by credit card if they filed a 1998 Connecticut income tax return.

To pay by credit card: Taxpayers should have their Discover[®], MasterCard[®] or American Express Card[®] ready, and call toll-free **1-888-2PAY-TAX** (1-888-272-9829). They will be asked to enter Connecticut's code: **1777**. A convenience fee will be charged by the credit card service provider. The fee will range from 3% to 6% of the amount charged, with a minimum fee of \$3.00. They will be informed of the amount of the convenience fee during the telephone call, and they may elect to cancel the transaction.

XII. FRAUD AWARENESS

You can assist DRS in identifying potentially fraudulent returns before they are transmitted. If you suspect that false information is being submitted to you for electronic filing, please

call the **Special Investigations Section** of the **DRS Collection & Enforcement Division** at **860-566-4914**.

XIII. RESPONSIBILITIES OF ELECTRONIC RETURN ORIGINATORS AND TRANSMITTERS

EROs and transmitters must abide by the terms set forth in this handbook and must maintain a high degree of integrity, compliance, and accuracy to continue their participation in the Federal/State Electronic Filing Program. EROs and transmitters must also comply with the following requirements.

Accuracy

EROs must verify the accuracy of the name, address and Social Security Number of all taxpayers filing electronically.

Compliance

EROs must comply with the requirements and specifications set forth in IRS Publications 1345, 1346, 1347, 1683 and this Handbook.

Timeliness of Filing

EROs must ensure that electronic returns are filed in a timely manner. The date of the IRS acknowledgment will be considered the filing date for a Connecticut return transmitted electronically. Further, EROs should confirm acknowledgment of the return by DRS before considering the state portion received.

Deadline for Filing

DRS accepts electronically filed Connecticut returns submitted for transmission to the Internal Revenue Service Center through October 16, 2000. Connecticut returns submitted after October 16, 2000, must be filed as paper documents. To avoid a penalty, a taxpayer who wishes to file a return electronically after April 18, 2000, must file **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, on or before April 18, 2000.

Form CT-1040EXT only extends the time to **file** a final return; it **does not** extend the time to **pay** income tax or individual use tax. Penalty and interest is assessed on any tax not paid by the original due date.

Changes on the Returns

Electronically filed returns may not be changed once submitted. If the transmitter or taxpayer wishes to make any changes to the return after it has been accepted, the taxpayer must file a 1999 **Form CT-1040X**, *Amended Connecticut Income Tax Return for Individuals*. **Form CT-1040X** may only be filed as a paper return.

Status of Connecticut Returns

DRS acknowledges receipt of the state data from the IRS through an electronic bulletin board system provided by the Centralized State Acknowledgment System (StAck). If your software developer retrieves the state acknowledgment for you, a separate account with StAck is not necessary.

Transmitters are encouraged to make regular inquiries on the electronic bulletin board concerning the status of transmitted returns. Transmitters are required to notify their EROs of the acceptance of returns within five business days after obtaining the acknowledgment.

If the Connecticut acknowledgment record indicates acceptance, the electronic return has been received and will be processed. The taxpayer should be advised to wait at least two weeks from the date of acknowledgment before inquiring about his or her tax return.

To check the status of a refund check, taxpayers may call CONN-TAX, the DRS information line. (See Page 2) The Electronic Filing Help Desk telephone line is reserved for use by business entities that were accepted into the electronic filing program.

DRS will contact the ERO about any accepted returns in which errors are subsequently detected.

How to Handle a Rejected Return

If the electronically filed Connecticut return is rejected, the ERO must submit a paper tax return to DRS. Staple the signed **Form CT-8453** to the back of a printed copy of the return and staple the W-2 forms and other attachments to the front of the return. The DCN should be written clearly at the top of the printed return using **red** ink.

Mail all materials to:

**State of Connecticut
Department of Revenue Services
PO Box 2964
Hartford CT 06104-2964**

The taxpayer is not required to sign the printed copy of **Form CT-1040** or **CT-1040EZ** if all appropriate signatures are included on the signature document. DRS will process properly submitted returns on a priority basis.

The ERO is responsible for notifying the taxpayer that the return was filed with DRS on paper.

XIV. DELAYS AND PROBLEMS

DRS does not anticipate problems with the Federal/State Electronic Filing Program. However, should problems occur, DRS may delay the direct deposit of a refund or the mailing of a refund check by as much as two weeks. Incorrect reporting of estimated payments, refund offsets or unpaid back taxes may affect the processing of a taxpayer's refund.

Taxpayers should verify acknowledgment of their Connecticut return with their practitioner or transmitter.

A taxpayer should not be given the telephone number for the Electronic Filing Help Desk. This telephone line is reserved for use by business entities that have been accepted into the electronic filing program. To check the status of a refund, taxpayers may call CONN-TAX, the DRS automated telephone system. (See Page 2)

XV. ELECTRONIC FILING HELP DESK

For business participants in the Electronic Filing Program only:

Call 860-297-5979 or Fax 860-297-4757
with questions related to:

- failure to receive acknowledgment records associated with electronically filed state returns;
- problems associated with electronic filing software that require DRS assistance;

- complaints related to false advertising; or
- the Electronic Filing handbook

Call 860-297-4713 or Fax 860-297-4757
with questions related to processing of **Form CT-8453**.

XVI. APPENDIX A FORMS AND INSTRUCTIONS

- Form CT-8453, Income Tax Declaration for Electronic Filing by Individuals
- CT-1040V, 1999 Connecticut ELF Payment Voucher

Form CT-8453

Rev. 10/99

**DEPARTMENT OF REVENUE SERVICES
INCOME TAX DECLARATION FOR
ELECTRONIC FILING BY INDIVIDUALS**

1999

For the taxable year beginning January 1, 1999 and ending December 31, 1999

Use the DRS label Otherwise, please print or type.	L A B E L H E R E	Your First Name and Middle Initial	Last Name	Your Social Security Number	
		If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Your Spouse's Social Security Number	
		Home Address	Number and Street	FOR DEPARTMENT USE ONLY	
		City, Town or Post Office	State	ZIP Code	Your Telephone Number ()

PART I TAX RETURN INFORMATION (Whole Dollars Only)

1. Federal Adjusted Gross Income (from Form CT-1040, Line 1, or Form CT-1040EZ, Line 1)	1.	
2. Connecticut tax (from Form CT-1040, Line 16, or Form CT-1040EZ, Line 8)	2.	
3. Connecticut tax withheld (from Form CT-1040, Line 17, or Form CT-1040EZ, Line 9)	3.	
4. Refund amount (from Form CT-1040, Line 24, or Form CT-1040EZ, Line 16)	4.	
← 5. Amount you owe (from Form CT-1040, Line 29, or Form CT-1040EZ, Line 17)	5.	

PART II DIRECT DEPOSIT OF REFUND (Optional - See Instructions)

6. Routing transit number (RTN) The first two numbers of the RTN must be 01 through 12 or 21 through 32.

7. Depositor account number (DAN)

8. Type of depositor account: Savings Checking

PART III DECLARATION OF TAXPAYER (Sign only after Part I is completed.)

9. I consent to my refund being directly deposited as designated in Part II, and declare that the information shown on Lines 6 through 8 is correct. If I have filed a joint return, this is an irrevocable appointment of my spouse as an agent to receive the refund.
- I do not want direct deposit of my refund or I am not receiving a refund.

I declare under the penalties of false statement that the information I have provided to my Electronic Return Originator (ERO) and the amounts shown in Part I above agree with the amounts shown on the corresponding lines of my 1999 Connecticut income tax return. To the best of my knowledge and belief, such information and amounts are true, complete and correct. I consent to my return, this declaration, and accompanying schedules and statements being sent to the Connecticut Department of Revenue Services by my ERO and to the Department disclosing to my ERO and/or transmitter the reason(s) for any delay in processing my return or refund. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Please Sign Here

Your Signature Date Spouse's Signature (if joint return) Date

PART IV DECLARATION AND SIGNATURE OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare under the penalties of false statement that I have reviewed the above taxpayer's return and that the entries on this form are complete and correctly represented to the best of my knowledge. I have obtained the taxpayer's signature and understand that I must retain this document (and all attachments) for a period of three years. I have provided the taxpayer with a copy of all forms and information to be filed with the Department of Revenue Services and have followed all other requirements described in **IP 99(30)**, *Connecticut Federal/State Electronic Filing Handbook 1999 Taxable Year*, and any additional requirements specified by the Connecticut Department of Revenue Services. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

ERO MUST RETAIN THIS DOCUMENT WITH ATTACHMENTS FOR THREE YEARS.

For ERO Use Only	ERO's Signature	Date	Check if: <input type="checkbox"/> Paid Preparer <input type="checkbox"/> Self-Employed	ERO's SSN or PTIN
	(Print) Firm's Name (or your name if self-employed)			FEIN
	Firm's Address			ZIP Code
For Paid Preparer Use Only	I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)			
	Paid Preparer's Signature			Date
	(Print) Firm's Name (or your name if self-employed)			FEIN
	Firm's Address			ZIP Code

← STAPLE STATE COPY OF W-2s, W-2Gs AND 1099s HERE

Instructions for Form CT-8453

PURPOSE OF FORM

Use **Form CT-8453** to:

- Verify the information on an electronically transmitted 1999 **Form CT-1040** or **Form CT-1040EZ**;
- Accompany any required paper schedules or statements;
- Authorize the Electronic Return Originator (ERO) to transmit returns through a third-party transmitter; and
- Provide the taxpayer's consent to the direct deposit of any overpayment.

RETENTION BY ERO

The ERO is responsible for retaining the completed **Form CT-8453** with attachments for three years from the return due date or the actual filing date whichever is later. The ERO is responsible for providing the **Form CT-8453** with attachments to the Department of Revenue Services (DRS) within 5 business days of the request.

INSTRUCTIONS

Declaration Control Number (DCN): The DCN is a 14-digit number assigned by the ERO to each taxpayer's return. The ERO should enter the same DCN on both the IRS Form 8453 and the Connecticut **Form CT-8453**. The number should be entered as follows:

Boxes

Entry

- | | |
|---------|---|
| 1 - 2 | File identification number (always 00). |
| 3 - 8 | Electronic Filer Identification Number (EFIN) assigned to the ERO by the IRS. |
| 9 - 11 | Batch number (000 to 999) assigned by the ERO. |
| 12 - 13 | Serial number (00 to 99) assigned by the ERO. |
| 14 | Year digit. For taxable year 1999, the year digit 0 represents the year during which the return was filed (2000). |

Example: The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN should read: 00-509325-00056-0.

Name, Address and Social Security Number: If the taxpayer received a mailing label from DRS, place the label in the name area. Cross out any errors and print the correct information. Add any missing items, such as apartment number. If the taxpayer did not receive a label, print or type the information in the spaces provided. Verify that the Social Security Number (SSN) is clear and correct. If this is a joint return, be sure the names and SSNs are listed in the same order as on the electronically filed return.

IMPORTANT: *The address must match the address shown on the electronically filed Form CT-1040 or Form CT-1040EZ.*

PART I - TAX RETURN INFORMATION

Enter the corresponding line item information from **Form CT-1040** or **Form CT-1040EZ** on Lines 1 to 5. Use whole dollars only in this area.

The "state copy" of all Forms W-2 must be attached to this form. Copies of Forms W-2G, 1099, Forms CT-4852 and Forms CT-594 need only be attached if an amount is entered on Line 3 of this form. The same Forms 1099 must be attached to the Form CT-8453 as the Forms 1099 required to be attached to Form CT-1040 or Form CT-1040EZ. The total amount of tax reported to have been withheld on these forms must equal the amount entered on Line 3 of Form CT-8453 and must equal the amount entered on Line 9 of 1999 Form CT-1040EZ, or Line 17 of 1999 Form CT-1040.

Line 5. Taxpayers who owe additional Connecticut income tax may pay the balance due either at the time of electronic filing or at a later date. Payment is due on or before April 18, 2000, to avoid penalty and interest. The payment will be considered timely if the date shown by the U.S. Postal Service cancellation mark is on or before April 18, 2000. Payments mailed to DRS must be accompanied by **Form CT-1040V** printed by your ERO. Beginning this year, taxpayers also have the option to pay by credit card by calling 1-888-2PAY-TAX (888-272-9829).

Note: On or after October 1, 1999, taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing/payment rules. DRS has accepted the list of private delivery services that is currently published by the Internal Revenue Service. The following is the current list of designated private delivery services: Airborne Express (Airborne), DHL Worldwide Express (DHL), Federal Express (FedEX) and United Parcel Service (UPS). This list is subject to change. For more information see **Special Notice 99(14), Designated Private Delivery Services.**

PART II - DIRECT DEPOSIT OF REFUND

Taxpayers may elect to have their refund directly deposited by completing Part II.

Line 6. Enter the routing transit number (RTN) of the bank or financial institution. The RTN **must** contain nine numbers. If the RTN does not begin with 01 through 12 or 21 through 32, the direct deposit request will be rejected.

Line 7. Enter the depositor account number (DAN). The DAN can contain up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special characters. Enter the DAN from left to right leaving the unused boxes blank.

Line 8. Check the appropriate box for account type.

IMPORTANT: To be eligible for direct deposit, taxpayers must provide proof of account ownership to their ERO. Acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution that has the taxpayer's name, RTN of the financial institution, and the taxpayer's account number preprinted on it. A deposit slip should not be used to verify the RTN and account number because it can contain internal routing numbers that are not part of the RTN.

For accounts that are payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document, such as an account statement or account identification card, showing the RTN of the bank or institution where the account is located.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for direct deposit (also referred to as electronic funds transfers).

Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.

The account designated to receive the direct deposit must be in the taxpayer's name. If the filing status on the return is married filing jointly, the account can be in either or both spouses' name. If the filing status is married filing separately, the account can be in the taxpayer's name, or it can be a joint account in both spouses' name.

Caution: *The account cannot include the name of any other person except as noted above.*

Some financial institutions do not permit the deposit of a joint refund into an individual account. DRS is not responsible when a financial institution refuses a direct deposit for this reason.

PART III - DECLARATION OF TAXPAYER

Line 9. Check the appropriate box to elect method of refund.

Sign the form. An electronically transmitted income tax return will not be considered complete, nor filed, unless **Form CT-8453** is signed by the taxpayer and retained by the ERO. If a joint return, your spouse must sign also. The taxpayer's signature allows DRS to disclose to the ERO and transmitter the reason(s) for any delay in processing the return or refund.

If the ERO makes changes to the electronic return after **Form CT-8453** has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected **Form CT-8453** if either or both of the following applies:

- The federal Adjusted Gross Income on Line 1 differs from the amount on the electronic return by more than \$100;
- The refund on Line 4 differs from the amount on the electronic return by more than \$7.

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

The ERO's signature is required by DRS.

A paid preparer must sign **Form CT-8453** in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. The preparer's federal employer identification number, firm name, and firm address must also be entered in the space provided. If the paid preparer is also the ERO, do not complete the paid preparer's section. Instead check the box labeled "Paid Preparer."

Refunds. After the DRS has accepted the return, the refund should be issued within four days.

Automated Refund Information. Refund information is available on CONN-TAX, the Department's automated telephone system. If you have a touch-tone phone, call 860-297-5962 (anywhere) or 1-800-382-9463 (in-state) 24 hours a day and select Option 1.

IMPORTANT: Do not mail this document to the DRS. EROs are required to retain this document for 3 years furnishing it only upon request by the Connecticut DRS.

The total amount of tax due must be **paid in full**. If payment is not made on or before April 18, 2000, the tax due is subject to penalty and interest.

BALANCE DUE PAYMENT OPTIONS

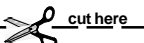
A. Use your credit card to pay your balance due. You may now pay your 1999 Connecticut income tax liability by credit card if you filed a 1998 Connecticut income tax return. **To pay by credit card:** Have your Discover[®], MasterCard[®] or American Express Card[®] ready, and call toll-free **1-888-2PAY-TAX** (1-888-272-9829). You will be asked to enter Connecticut's code: **1777**. A convenience fee will be charged by the credit card service provider. The fee will range from 3% to 6% of the amount charged, with a minimum fee of \$3.00. You will be informed of the amount of the convenience fee during the telephone call, and you may elect to cancel the transaction.


or

B. Pay by check using **Form CT-1040V** below.

Mail Payments To:

**State Of Connecticut
Department of Revenue Services
P.O. Box 5088
Hartford, CT 06102-5088**



CT-1040V			STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES			 <i>Service Excellence is Our Goal</i>			for Department Use only																
1999 Connecticut Electronic Filing Payment Voucher			1. Enter the Amount Enclosed \$ _____ 2. Make Remittance Payable to: "Commissioner of Revenue Services" 3. Write your Social Security Number and "ELF" on your check. 4. Mail to: DRS PO Box 5088 Hartford CT 06102-5088			112			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">0</td> </tr> </table>													0			
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