450 Columbus Blvd Ste 1 Hartford CT 06103-1837

INFORMATIONAL PUBLICATION

Status Letters

Purpose: This Informational Publication describes status letters and explains the procedure for an individual or business taxpayer to request a status letter for Connecticut income tax and business tax purposes from the Department of Revenue Services (DRS).

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. § 12-2.

Request and Obtain a Business Status Letter: A business taxpayer may request and obtain a status letter through myconneCT at portal.ct.gov/DRS-myconneCT. Upon verification, status letters requested online are generally issued immediately.

To obtain a status letter using **myconneCT**, a business taxpayer must log in to their **myconneCT** online account. Select the *More*... tab, under the *Correspondence* panel and select the *Request Status Letter* link.

Request and Obtain an Individual Status Letter: An individual taxpayer may request and obtain a status letter through the **Taxpayer Service Center** (*TSC*) at **portal.ct.gov/TSC**, or by submitting a paper request.

Status letters requested online are generally issued immediately upon verification through the *TSC*. Submitting a paper status letter request may take up to seven business days to process.

To obtain a status letter using the *TSC* the individual taxpayer must first log into the *TSC* and complete the verification process.

Status Letter for an Individual or Business Taxpayer in Good Standing: A status letter that can be printed immediately for use will appear if an individual or business taxpayer is in good standing.

If DRS is unable to immediately determine an individual or business standing, we will manually verify the taxpayer standing. If found to be in good standing the individual or business taxpayer will be sent a good standing letter.

Status Letter for an Individual or Business Taxpayer Not in Good Standing: The *TSC* or myconneCT system will display any outstanding liability or unfiled returns for your account(s) that is preventing you from receiving a status letter.

Most issues can be resolved through the *TSC* or **myconneCT**, either by filing the missing returns electronically or by making a payment to satisfy the outstanding liabilities.

1. What is a status letter?

DRS issues status letters for the Connecticut individual income tax and business taxes. A status letter (also known as a Letter of Good Standing) is issued to a requesting Connecticut individual or business taxpayer provided certain conditions are satisfied.

If DRS determines it is appropriate to issue a status letter for individual income tax, the letter will include the following information about the taxpayer as of the date it is issued:

- The requesting taxpayer's name, address and the status of the last three years of the taxpayer's income tax returns DRS received and processed;
- A confirmation that all income tax liabilities of the taxpayer have been paid; and
- The date that the status letter will expire.

If DRS determines it is appropriate to issue a status letter for a business taxpayer, the letter will include the following information about a business as of the date it is issued:

- The business name and address;
- A confirmation that the business has filed all returns and paid all taxes due; **and**
- The date that the status letter will expire.

A status letter does not declare that the information included on the tax return(s) is correct. DRS may determine that the information on the return(s) is

incorrect and, to the extent allowed by law, may make an assessment against an individual or business taxpayer.

2. Why would an individual or business taxpayer request a status letter?

An individual or business taxpayer may request a status letter to determine if the taxpayer has any overdue tax returns that need to be filed or has any outstanding tax liabilities with DRS. Typically, a lending institution may require a status letter from DRS before approving a loan.

3. Who may request a status letter through the *TSC* or myconneCT?

TSC for Individuals:

 An individual or, if a joint Connecticut income tax return is involved, either party may request a status letter through the TSC.

myconneCT for Businesses:

 A standard business user or, an account manager may request a status letter through myconneCT.

4. Who may request a status letter through a paper request?

The following may submit a paper request for a status letter:

- An individual or, if a joint Connecticut income tax return is involved, either party;
- The fiduciary of a trust or estate;
- An authorized representative of the business taxpayer; or
- A representative of the individual or business taxpayer
 who has been authorized to request and receive a status
 letter. A properly completed LGL-001, Power of
 Attorney, must be submitted with the request.

5. What information must an individual or business taxpayer provide with a paper request for a status letter?

Individuals **must** complete and sign **TPG-169**, *Individual Income Tax Status Letter Request*, available on the DRS website at **portal.ct.gov/DRS**.

Businesses **must** complete and sign **TPG-170**, *Business Tax Status Letter Request*, available on the DRS website at **portal.ct.gov/DRS**.

6. How should a paper request for a status letter be delivered to DRS?

The taxpayer or the taxpayer's authorized representative should send the status letter request and a properly completed LGL-001, if applicable, as follows:

Request for Individual Taxpayers

Mail to: Department of Revenue Services

Request for a Status Letter IND02

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Fax to: 860-297-5817

Request for Trusts and Estates

Mail to: Department of Revenue Services

Corporation and Pass-Through Audit Unit

Request for a Status Letter 450 Columbus Blvd Ste 1 Hartford CT 06103-1837

Fax to: 860-541-4599

Request for Businesses

Mail to: Department of Revenue Services

Compliance Support Unit Request for a Status Letter 450 Columbus Blvd Ste 1 Hartford CT 06103-1837

Fax to: 860-541-7557

Email requests with completed and signed forms attached may only be made through the *DRS Internet Secure Email*. Telephone requests are not accepted.

7. How long does it take for DRS to issue a status letter?

Status letters issued through the *TSC* are immediate. DRS encourages individual and business taxpayers to use this method to request a status letter.

DRS makes every effort to issue a paper status letter request within seven business days of receipt. Requests are processed in the order DRS receives them.

Status letters may either be mailed to the address stated in the request or faxed to the phone number provided. If a telephone number is provided, DRS will call the requester when the letter is available.

If the status letter request does not contain all required information, DRS will send a letter to the taxpayer listing the additional information needed before a status letter can be issued. If DRS does not receive the additional information from the taxpayer within 30 days from the date of the letter, the taxpayer's request for a status letter will be considered withdrawn.

8. Can an individual or business taxpayer request an updated status letter after the taxpayer has rectified the problems detailed in the TSC, myconneCT, or in the response to the paper request?

Yes. A taxpayer may request a status letter that contains updated information after any outstanding liabilities are paid and any delinquent tax returns are filed. However, the updated request is considered a new request and it must be filed using the procedures outlined in this document. Once again, the fastest way to request and obtain a status letter is through the *TSC* (for individuals) or **myconneCT** (for businesses).

Effect on Other Documents: This Informational Publication modifies and supersedes Informational Publication 2018(17), Status Letters.

Effect of This Document: An Informational Publication issued by DRS addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

For Further Information: Visit the DRS website at portal.ct.gov/DRS.

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

IP 2021(11) Status Letters Issued: 12/17/2021

E-Services Update

A new modernized system, **myconneCT**, will replace the *TSC* (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at **portal.ct.gov/DRS-myconneCT**.