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SPECIAL NOTICE

Legislative Changes to the Connecticut Business Entity Tax

Purpose: This Special Notice describes legislative changes to the Connecticut Business Entity Tax, making the tax payable biennially (every other year), rather than annually. The amount of the tax remains \$250.

Effective Date: October 27, 2011, for taxable years commencing on or after January 1, 2013.

Statutory Authority: Conn. Gen. Stat. §12-284b, as amended by 2011 Conn. Pub. Acts 1, §23 (Oct. Spec. Sess.).

Business Entity Tax Now Computed on a Biennial, Rather Than an Annual, Basis: For taxable years commencing on or after January 1, 2013, a business entity will be required to file **Form OP-424, Business Entity Tax Return**, and pay the business entity tax every other year, rather than every year. Entities will file and pay on or before the fifteenth day of the fourth month following the close of every other taxable year. The following chart illustrates the due date for filing the return and paying the tax:

Taxable Years Covered	Due Date
1/1/2013 - 12/31/2013 1/1/2014 - 12/31/2014	4/15/2015
2/1/2013 - 1/31/2014 2/1/2014 - 1/31/2015	5/15/2015
3/1/2013 - 2/28/2014 3/1/2014 - 2/28/2015	6/15/2015
4/1/2013 - 3/31/2014 4/1/2014 - 3/31/2015	7/15/2015
5/1/2013 - 4/30/2014 5/1/2014 - 4/30/2015	8/15/2015
6/1/2013 - 5/31/2014 6/1/2014 - 5/31/2015	9/15/2015
7/1/2013 - 6/30/2014 7/1/2014 - 6/30/2015	10/15/2015
8/1/2013 - 7/31/2014 8/1/2014 - 7/31/2015	11/15/2015
9/1/2013 - 8/31/2014 9/1/2014 - 8/31/2015	12/15/2015
10/1/2013 - 9/30/2014 10/1/2014 - 9/30/2015	1/15/2016
11/1/2013 - 10/31/2014 11/1/2014 - 10/31/2015	2/15/2016
12/1/2013 - 11/30/2014 12/1/2014 - 11/30/2015	3/15/2016

Effect on Other Documents: None.

Effect of This Document: A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the Department of Revenue Services (DRS).

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (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.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential): Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the **Make Payment Only** option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select *e-alerts* from the left navigation bar.