



**STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**

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TSSB 2023-3
TAXPAYER SERVICES SPECIAL BULLETIN

**Update to OCG-2
Pertaining to the Net Deferred Tax Liability Deduction**

Purpose: This publication is intended to provide guidance in connection with Conn. Gen. Stat. § 12-218g. *Question 1* and *Question 2* in **OCG-2**, *Office of Counsel Guidance Regarding the Net Deferred Tax Liability Deduction*, are modified to reflect legislation that extended the installment period over which the Net Deferred Tax Liability (DTL) Deduction may be claimed and delayed the years in which said deduction may first be claimed.

What are the legislative updates to Question 1 and Question 2 in OCG-2?

Legislation enacted in 2017 updated the installment period to thirty years and the first income year that the Net DTL Deduction may be claimed to 2021.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. § 12-218g.

Effect on Other Documents: **OCG-2**, *Office of Counsel Guidance Regarding the Net Deferred Tax Liability Deduction*, is modified and superseded in part by this document and may not be relied upon on or after the date of issuance of this Special Bulletin.

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E-Services Update

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