



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

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TAXPAYER SERVICES SPECIAL BULLETIN

Updated Taxpayer Advisory **Information for Taxpayers Impacted by Weather Events of August 18, 2024**

Update: This publication has been updated to address the guidance issued by the Internal Revenue Service (IRS) relative to the victims of severe storms and flooding in Connecticut and New York. In recognition of the recent IRS guidance, the Commissioner of Revenue Services will exercise the authority provided him under Conn. Gen. Stat. § 12-2(a)(5) on a case-by-case basis and the Department of Revenue Services (DRS) will consider requests for relief from penalty and interest that would otherwise accrue on late filings and payments after September 30, 2024.

Please note that portions of the original version of this publication have been updated. In addition, two new sections have been added to the original publication.

Purpose: The DRS is hereby providing guidance to taxpayers who are unable to meet certain filing and payment obligations as a direct result of the impact of the extreme weather events of August 18, 2024. **Update:** As used herein, the terms “taxpayer” and “taxpayers” mean and include individuals and businesses.

Background: On August 18, 2024, significant portions of Fairfield County, New Haven County, and Litchfield County were impacted by historic rainfall and associated flooding. As a result, the DRS recognizes that taxpayers in these affected areas may be unable to meet certain of their filing and payment obligations. Accordingly, the DRS has determined it appropriate to exercise the authority provided the Commissioner of Revenue Services under Conn. Gen. Stat. § 12-2(a)(5).

Taxpayers Eligible to Seek Relief: Consistent with the above, the DRS will extend relief to those taxpayers located in Fairfield County, New Haven County, and Litchfield County who are unable to timely file certain returns or make certain payments as a direct result of historic rainfall and associated flooding of August 18, 2024. More specifically, the DRS will extend relief to impacted taxpayers who have filing and payment obligations that were due between August 18, 2024, and September 30, 2024.

To request relief from penalty and interest that would otherwise accrue on the late filings or payments, impacted taxpayers should contact the DRS’ Contact Service Center at 860-297-5962. DRS will consider requests for relief based on the individual circumstances of each taxpayer. **Update:** The DRS will consider requests for relief in connection with filing and payment obligations that are due after September 30, 2024. See the section below entitled “**Relief in connection with filing and payment obligations that are due after September 30, 2024**” for additional information.

Potential Relief for Taxpayers Located in Other Counties: As set forth above, significant portions of Fairfield County, New Haven County, and Litchfield County were impacted by historic rainfall and associated flooding on August 18, 2024. That said, the DRS recognizes that the remaining five (5) counties in Connecticut were also impacted by the severe weather on August 18, 2024. Accordingly, if you are a taxpayer located in Hartford, Middlesex, Tolland, Windham, or New London County and, as a direct result of the weather events of August 18, 2024, you are unable to comply with filing and payment obligations between August 18, 2024, and September 30, 2024, you may be eligible for relief. If you are such a taxpayer, the DRS encourages you to contact the DRS’ Contact Service Center at 860-297-5962. Consistent with the guidance set forth above, DRS will consider requests for relief based on the individual circumstances of each taxpayer.

Update: The DRS will consider requests for relief in connection with filing and payment obligations that are after September 30, 2024. See the section below entitled “**Relief in connection with filing and payment obligations that are due after September 30, 2024**” for additional information.

(NEW) Impact of IRS guidance: As noted above, the IRS recently issued guidance relative to the victims of severe storms and flooding in Connecticut and New York. More specifically, on September 10, 2024, the IRS announced that affected individuals and businesses will have until February 3, 2025, to file returns and pay any taxes that were originally due during the period from August 18, 2024, through February 3, 2025. After analyzing the IRS guidance and in consideration of the relatively small number of inquiries the DRS has received from impacted taxpayers, the DRS has determined that the current circumstances do not justify it further exercising its authority under Conn. Gen. Stat. § 12-2(a)(5) so as to conform to the full scope of the filing and payment extensions announced by the IRS. That said, in recognition of the IRS’ guidance, the DRS has determined it appropriate to exercise said authority in a more limited manner and, therefore, it will consider requests for relief in connection with filing and payment obligations that are due after September 30, 2024.

(NEW) Relief in connection with filing and payment obligations that are due after September 30, 2024: In recognition of recent IRS guidance, the Commissioner of Revenue Services will exercise the authority provided him under Conn. Gen. Stat. § 12-2(a)(5) and the DRS will consider requests for relief from penalty and interest that would otherwise accrue on late filings and payments after September 30, 2024. In order for the DRS to grant such relief taxpayers must demonstrate that their inability to comply with filing and payment obligations that are due after September 30, 2024, are a direct result of the weather events of August 18, 2024. In addition, and given that said due dates and filing obligation have yet to occur, taxpayers must demonstrate that they made all reasonable efforts to comply with said dues dates and filing obligations and were unable to do so because of the impact of the severe weather event on and around August 18, 2024. Taxpayers who are able to substantiate such claims will be eligible for relief from penalty and interest that would otherwise accrue on the late filings or payments. So as to be clear, the DRS is not granting blanket relief in connection with late payments and filings that occur after September 30, 2024. Rather, the DRS will consider requests for relief in connection therewith based on the individual circumstances of each taxpayer. For further information regarding compliance with filing and payment obligations that are due after September 30, 2024, taxpayers are to contact the DRS at 860-297-5962.

Effective Date: Upon issuance.

Effect on Other Documents: None.

E-Services Update

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, please visit the DRS website at portal.ct.gov/DRS-myconneCT.

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Miscellaneous
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