

**DEPARTMENT OF REVENUE SERVICES REGULATIONS**

**Income Tax Regulations**

Agency	Reviewing counsel	Section #	Short Description / Subject Matter	History	Recommendation	EO Status <sup>+</sup>	Rationale
		<b>Part I - Resident Individuals</b>					
DRS	Office of Counsel	12-701(a)(1)-1	Resident of this state	1994	Amend	3	The language of this regulation is outdated. Specifically, this regulation needs to be amended to reflect the federal Military Spouse Relief Act.
DRS	Office of Counsel	12-701(a)(20)-1	CT AGI of resident individual	1994	Repeal	2	This regulation duplicates language in statute and provides no other information. As such, it is redundant.
DRS	Office of Counsel	12-701(a)(20)-2	Modifications increasing federal AGI	1994	Amend	3	This regulation is outdated. Specifically, this regulation should be updated to correct statutory citations and reflect changes in applicable law.
DRS	Office of Counsel	12-701(a)(20)-3	Modifications reducing federal AGI	1994	Amend	3	This regulation is outdated. Specifically, this regulation should be updated to

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							correct statutory citations and reflect changes in applicable law.
DRS	Office of Counsel	12-701(a)(20)-4	Modifications for CT fiduciary adjustment	1994, 2003	No Action	1	
DRS	Office of Counsel	12-701(a)(20)-5	Modifications of Fed AGI for partnership income or loss reportable by resident partner	1994	No Action	1	
DRS	Office of Counsel	12-701(a)(20)-6	CT AGI of resident shareholder of S corporation	1994, 2006	No Action	1	
		<b>Part II - Nonresident Individuals</b>					
DRS	Office of Counsel	12-700(b)-1	CT income tax imposed upon nonresident IND	1994	Repeal	2	This regulation duplicates language in statute and provides no other information. As such, it is redundant.

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DRS	Office of Counsel	12-701(a)(2)-1	Nonresident of this state	1994	Repeal	2	This regulation duplicates language in statute and provides no other information. As such, it is redundant.
DRS	Office of Counsel	12-711(b)-1	CT AGI derived from or connected with sources within this state	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-2	Income and deductions from CT sources - general property in CT	1994	Repeal	2	This regulation duplicates language in statute and provides no other information. As such, it is redundant.
DRS	Office of Counsel	12-711(b)-3	Items attributable to real or tangible personal property in CT	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-4	Business, trade, profession or occupation carried on in CT	1994	Amend	3	This regulation needs to be revised to reflect the "14-Day" withholding rule for nonresident employees.
DRS	Office of Counsel	12-711(b)-5	Income from intangible personal property	1994	No Action	1	

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DRS	Office of Counsel	12-711(b)-6	Deductions with respect to capital losses, passive activity losses and net operating losses	1994	Amend	3	This regulation is outdated. Specifically, this regulation should be modified to be consistent with current federal law regarding net operating losses.
DRS	Office of Counsel	12-711(b)-7	Compensation not constituting income derived from CT sources	1994, 2004	Amend	3	This regulation is outdated. Specifically, this regulation should be amended to correct statutory citations.
DRS	Office of Counsel	12-711(b)-8	Rentals and gains from the sale or exchange of real property	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-9	Earnings of salespersons	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-10	Employees compensated on mileage basis	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-11	Wages of nonresident seamen	1994, 2004	No Action	1	

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DRS	Office of Counsel	12-711(b)-12	Pension or other retirement benefit plans	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-13	Income from vessels	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-14	Prizes, awards and similar payments	1994, 2003	Amend	3	This regulation should be amended to correct a typographical error resulting in missing words.
DRS	Office of Counsel	12-711(b)-15	Other methods of apportionment	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-16	Incentive stock options	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-17	Property transferred in connection with the performance of services	1994	No Action	1	
DRS	Office of Counsel	12-711(b)-18	Nonqualified stock options	1994	No Action	1	

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DRS	Office of Counsel	12-711(b)-19	Nonqualified deferred compensation	1994	Amend	4	Regulation could be amended to clarify that tax is imposed to the extent not otherwise prohibited by federal law; examples could be updated.
DRS	Office of Counsel	12-711(b)-20	Covenants not to compete	1994	No Action	1	
DRS	Office of Counsel	12-711(c) - 1	Income and deductions partly from CT sources	1994	Amend	4	This regulation could be amended to include a reference to s-corporations.
DRS	Office of Counsel	12-711(c) - 2	Business, trade, profession or occupation carried on wholly within CT	1994	No Action	1	
DRS	Office of Counsel	12-711(c) - 3	Business, trade, profession or occupation carried on partly within CT and partly without CT	1994	No Action	1	
DRS	Office of Counsel	12-711(c) - 4	Allocation and apportionment of income from a business, trade, profession or occupation carried on partly within	1994	No Action	1	This regulation will need to be amended if the Department's corresponding legislative proposal is enacted.

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			and partly without Connecticut				
DRS	Office of Counsel	12-711(c) - 5	Earnings of nonresidents employees and officers rendering personal services within CT	1994	No Action	1	
DRS	Office of Counsel	12-711(c) - 6	Special rules for security and commodity brokers	1994	No Action	1	
DRS	Office of Counsel	12-711(c) - 7	Professional athletes and entertainers	1994	No Action	1	
DRS	Office of Counsel	12-711(d)-1	Military pay	1994	Amend	3	The language of this regulation is outdated. Specifically, this regulation needs to be amended to reflect the federal Military Spouse Relief Act.
DRS	Office of Counsel	12-711(f)-1	Purchase and sale for own account	1994	No Action	1	

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DRS	Office of Counsel	12-712(d)-1	Alternate method of allocation	1994	Amend	4	This regulation could be amended to include references to partnerships and s-corporations.
		<b>Part III - Part-year Resident Individuals and Trusts</b>					
DRS	Office of Counsel	12-700(c) - 1	Part-year resident individuals	1994	No Action	1	
DRS	Office of Counsel	12-700(c) - 2	Part-year resident trusts	1994	No Action	1	
DRS	Office of Counsel	12-701(a)(6)-1.	Change of residence of trust	1994	No Action	1	
DRS	Office of Counsel	12-717(a)-1	Part-year resident individuals: income derived from or connected with sources within CT	1994	No Action	1	

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DRS	Office of Counsel	12-717(b)-1	Part-year resident trusts: income derived from or connected with sources within CT	1994	No Action	1	
DRS	Office of Counsel	12-717(c)(1) - 1	Special accruals: change from resident to nonresident	1994	Amend	3	This regulation is outdated. Specifically, this regulation needs to be amended to remove obsolete statutory references.
DRS	Office of Counsel	12-717(c)(2) - 1	Special accruals: change from nonresident to resident	1994	No Action	1	
DRS	Office of Counsel	12-717(c)(3) - 1	Accrued items not to be included in subsequent taxable periods	1994	No Action	1	
DRS	Office of Counsel	12-717(c)(4) - 1	Special accruals not required in certain cases	1994, 2003	Amend	4	This regulation could be amended to remove the reference to the Department of Revenue Services' address.

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DRS	Office of Counsel	12-717-1	Part-year residents: capital losses and passive activity losses	1994	No Action	1	
DRS	Office of Counsel	12-717-2	Part-year residents: net operating loss deduction	1994	No Action	1	
DRS	Office of Counsel	12-717-3	Part-year residents: income or loss from business, trade, profession or occupation	1994	No Action	1	
DRS	Office of Counsel	12-717-4	Part-year residents: distributive or pro rata share of partners and S corporations shareholders	1994, 2001	Amend	4	This regulation is outdated and could be amended to update the examples to reflect current tax rates.
DRS	Office of Counsel	12-717-5	Taxpayers to whom the special accrual rules apply	1994	Repeal	2	This regulation is outdated.
		<b>Part IV - Resident and Nonresident</b>					

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		<b>Trusts and Estates</b>					
DRS	Office of Counsel	12-701(a)(4)-1	Resident trust or estate	1994	Amend	3	This regulation should be amended to address an outdated reference to 11 USC §728(b).
DRS	Office of Counsel	12-701(a)(9)-1	CT taxable income of a resident trust or estate	1994	Amend	3	This regulation should be amended to address outdated references to IRC §644 and Title 11.
DRS	Office of Counsel	12-701(a)(10)-1	Definition of CT fiduciary adjustment	1994	No Action	1	
DRS	Office of Counsel	12-701(a)(10)-2	Modifications comprising the CT fiduciary adjustment: additions	1994	No Action	1	This regulation should be amended to reflect the additional modification for lump sum distributions if the Department's corresponding legislative proposal is enacted. If the Department's proposal does not become law, this regulation should not be amended.

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DRS	Office of Counsel	12-701(a)(10)-3	Modifications comprising the CT fiduciary adjustment: subtractions	1994	Amend	3	This regulation should be amended to address changes regarding S corporations.
DRS	Office of Counsel	12-701(a)(10)-4	Treatment of set asides for charitable purposes.	1994	No Action	1	
DRS	Office of Counsel	12-713(a)-1	CT taxable income derived from or connected with sources within CT of a nonresident trust or estate	1994	Amend	3	This regulation should be amended to address outdated references to IRC §644 and Title 11.
DRS	Office of Counsel	12-713(a)-2	Share of a nonresident trust or estate in distributable net income	1994	No Action	1	
DRS	Office of Counsel	12-713(a)-3	Items not in distributable net income of a nonresident trust or estate	1994	No Action	1	
DRS	Office of Counsel	12-713(a)-4	Items derived from or connected with CT sources of a nonresident trust or estate	1994	No Action	1	

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DRS	Office of Counsel	12-714(a)-1	Share of a nonresident trust, estate or beneficiary in income from CT sources.	1994	No Action	1	
DRS	Office of Counsel	12-714(a)-2	Character of items	1994	No Action	1	
DRS	Office of Counsel	12-714(b)-1	Special rule where a trust or estate has not federal distributable net income	1994	Repeal	2	This regulation duplicates language in statute and provides no other information. As such, it is redundant.
DRS	Office of Counsel	12-716(a)-1	Allocating the CT fiduciary adjustment amount trust or estate and its beneficiaries	1994	No Action	1	
DRS	Office of Counsel	12-716(b)-1	Method of attributing certain modifications among trust or estate and beneficiaries	1994	No Action	1	
		<b>Part V - Filing Status</b>					

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DRS	Office of Counsel	12-702(c)(1)-1	CT income tax returns of husband and wife	1994	Amend	4	This regulation is outdated. Specifically, the regulation should be amended to replace references to "husband" and "wife" with "spouse."
DRS	Office of Counsel	12-702(c)(1)-2	Relief of spouse from CT income tax liability on joint CT income tax return	1994	Amend	3	This regulation needs to be amended to correct statutory references. Specifically, this regulation should refer to Conn. Gen. Stat. §12-702a, not 12-702(a)(1).
DRS	Office of Counsel	12-702(c)(1)-3	Enrolled member of federally recognized tribe	1994	No Action	1	
		<b>Part VI - Credit for Income Taxes Paid to Another Jurisdiction</b>					
DRS	Office of Counsel	12-704(a)-1	Resident or part-year resident credit for taxes paid to another state, political subdivision of	1994	Amend	3	The title of this regulation is outdated.

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			another state, the District of Columbia, a province of Canada or political subdivision of a province of Canada				
DRS	Office of Counsel	12-704(a)-2	Limitations - general	1994, 2003	No Action	1	
DRS	Office of Counsel	12-704(a)-3	Limitations where credit is claimed for income taxes paid both to a qualifying jurisdiction and also to one or more of its political subdivisions	1994, 2003	No Action	1	
DRS	Office of Counsel	12-704(a)-4	Definitions	1994, 2003	No Action	1	
DRS	Office of Counsel	12-704(b)-1	Amended CT income tax return to report any change in the amount of income tax required to be	1994, 2001	Amend	3	This regulation should be updated to conform to statute.

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			paid to a qualifying jurisdiction				
DRS	Office of Counsel	12-704(c)-1	Disallowance where credit is claimed against the income tax imposed by a qualifying jurisdiction	1994, 2003	No Action	1	
DRS	Office of Counsel	12-704(d)-1	Renumbered to 12-704(c)-1	1994, 2003	No Action	1	
		<b>Part VII - Partnerships and S corporations</b>					
DRS	Office of Counsel	12-712(a)(1)-1	Partnership income and deductions of a nonresident partner derived from CT sources	1994	Repeal	2	This regulation duplicates language in statute and provides no other information. As such, it is redundant.
DRS	Office of Counsel	12-712(a)(2)-1	Nonresident shareholder's pro rata share of S corporation income.	1994, 2006	No Action	1	

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			derived from or connected with sources within CT				
DRS	Office of Counsel	12-712(b)-1	Special rules as to nonresident partners	1994	No Action	1	
DRS	Office of Counsel	12-715(a)-1	Modification of partnership items in partner's income tax return	1994	No Action	1	
DRS	Office of Counsel	12-715(a)-2	Modification of S corporation items in shareholder's income tax return	1994	No Action	1	
DRS	Office of Counsel	12-715(b)-1	Character of partnership income	1994	No Action	1	
DRS	Office of Counsel	12-715(b)-2	Character of S corporation items	1994	No Action	1	
DRS	Office of Counsel	12-715(c)-1	CT income tax avoidance or evasion	1994	No Action	1	

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DRS	Office of Counsel	12-726(a)-1	Informational return required from partnership	1994, 2006	No Action	1	
DRS	Office of Counsel	12-726(b)-1	Informational return required from S corporation	1994, 2006	No Action	1	
		<b>Part VIII - Estimated Tax</b>					
DRS	Office of Counsel	12-701(a)(11)-1	Estimated tax	1994	No Action	1	
DRS	Office of Counsel	12-701(a)(12)-1	Required annual payment	1994, 2002	No Action	1	
DRS	Office of Counsel	12-722-1	Estimated payments by husband and wife. Change of status. Death of a spouse	2004	No Action	1	
DRS	Office of Counsel	12-722(a)-1	Addition to tax not subject to interest or penalty	1994, 2004	No Action	1	

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DRS	Office of Counsel	12-722(d)(2)-1	Annualized income installments	2004	No Action	1	
DRS	Office of Counsel	12-722(n)-1	Installments due after date of death	2004	No Action	1	
		<b>Part IX - Withholding</b>					
DRS	Office of Counsel	12-705(a)-1	Requirement of withholding	1994	No Action	1	
DRS	Office of Counsel	12-705(a)-2	Determining CT income tax to be deducted and withheld from wages paid to resident employees	1994, 2002	No Action	1	
DRS	Office of Counsel	12-705(a)-3	Certain supplemental compensation	1994	Amend	3	The language of this regulation is outdated. Specifically, this regulation needs to be amended to reflect the federal Military Spouse Relief Act and to reflect other federal legislative changes.

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DRS	Office of Counsel	12-705(a)-4	Withholding or exemption certificate	1994, 2002	No Action	1	
DRS	Office of Counsel	12-705(a)-5	Addition to or reduction from withholding	1994	No Action	1	
DRS	Office of Counsel	12-705(a)-6	Determining CT income tax to be withheld on wages paid to nonresident employees	1994, 2002	No Action	1	
DRS	Office of Counsel	12-705(a)-7	Wages paid through an agent, fiduciary or other person on behalf of two or more employees	1994	No Action	1	
DRS	Office of Counsel	12-705(a)-8	Furnishing amended withholding or exemption certificate	1994, 2002	No Action	1	
DRS	Office of Counsel	12-705(b)-1	Professional athletes and entertainers	1994, 2006	No Action	1	

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DRS	Office of Counsel	12-705(b)-2	Gambling winnings	1994, 2003	Amend	3	This regulation should be updated to conform to statute and to correct statutory citations.
DRS	Office of Counsel	12-705(b)-3	Withholding for resident individuals who are recipients of pensions or annuities	1994, 2001	No Action	1	
DRS	Office of Counsel	12-705(b)-4	Distributions	1994	No Action	1	
DRS	Office of Counsel	12-705(b)-5	Liability of third parties paying wages	1994	No Action	1	
DRS	Office of Counsel	12-705(c)-1	Voluntary withholding other than by employers	1994	No Action	1	
DRS	Office of Counsel	12-705(c)-2	Voluntary withholding by employers	1994, 2002	No Action	1	
DRS	Office of Counsel	12-705(c)-3	Voluntary withholding for military retirees	1994	No Action	1	

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DRS	Office of Counsel	12-705(c)-4	Voluntary withholding for civil service retirees	2002	No Action	1	
DRS	Office of Counsel	12-706(b)-1	Wage and tax statement	1994, 2002	Amend	3	The language of this regulation is outdated. Specifically, this regulation needs to be amended to remove references to obsolete forms.
DRS	Office of Counsel	12-706(c)-1	Withheld amounts to be credited against income tax liability of employees	1994	Repeal	2	This regulation duplicates language in statute and provides no other information. As such, it is redundant.
DRS	Office of Counsel	12-707-1	Schedule for filing WTH tax returns and payment of taxes	1994, 2001, 2002, 2006	Amend	3	This regulation is outdated and should be amended to conform to statute.
DRS	Office of Counsel	12-707-2	Liability for tax	1994, 2002	No Action	1	
DRS	Office of Counsel	12-707-3	Withheld taxes trust fund	1994	No Action	1	
		<b>Part X - Extensions</b>					

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DRS	Office of Counsel	12-723-1	Extension of time for filing returns	1994, 2003	Amend	3	The language of this regulation is outdated. Specifically, this regulation needs to be amended to remove references to obsolete forms and to correct or revise references to statutes and current forms.
DRS	Office of Counsel	12-723-2	Extension of time for filing group returns	1994, 2006	Repeal	2	The tax return governed by this regulation is obsolete. As such, the regulation is no longer necessary and should be repealed.
DRS	Office of Counsel	12-723-3	Extension of time for payment of Connecticut income tax	1994, 2002	No Action	1	
DRS	Office of Counsel	12-723-4	Extension of time to file informational returns	1994	Amend	3	The language of this regulation is outdated.
DRS	Office of Counsel	12-723-5	Extension of time to file withholding tax returns	1994	No Action	1	
DRS	Office of Counsel	12-723-6	Person other than taxpayer requesting extension	1994	Amend	3	This regulation is outdated. Specifically, this regulation should be

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							amended to correct references to federal regulations.
DRS	Office of Counsel	12-723-7	Definitions	1994	No Action	1	
		<b>Part XI - Returns</b>					
DRS	Office of Counsel	12-725-1	Signing of Connecticut income tax returns, declarations, statements or other documents	1994, 2006	Amend	4	This regulation is outdated. Specifically, the regulation should be amended to replace references to "husband" and "wife" with "spouse."
DRS	Office of Counsel	12-725-2	Signing of Connecticut returns prepared by a person other than the taxpayer	1994, 2006	No Action	1	
DRS	Office of Counsel	12-727(a)-1	Filing on magnetic media	1994	Repeal	2	This regulation is outdated.
DRS	Office of Counsel	12-727(a)-2	Informational reporting by certain employers, payers	1994, 2001	Amend	3	The language of this regulation is outdated.

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			or real estate reporting persons				
DRS	Office of Counsel	12-740-1	Who must file a Connecticut income tax return	1994	Amend	3	The language of this regulation is outdated.
DRS	Office of Counsel	12-740-2	Returns by or for minors or persons under a disability	1994	No Action	1	
DRS	Office of Counsel	12-740-3	Returns by receivers	1994	No Action	1	
DRS	Office of Counsel	12-740-4	Returns for decedents	1994	No Action	1	
DRS	Office of Counsel	12-740-5	Filing of fiduciary income tax return	1994, 2006	No Action	1	
DRS	Office of Counsel	12-740-6	Connecticut income tax returns for short taxable periods	1994	Amend	3	This regulation is outdated and should be revised to reference Conn. Gen. Stat. §12-701(a)(20).

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Agency	Reviewing counsel	Section #	Short Description / Subject Matter	History	Recommendation	EO Status <sup>+</sup>	Rationale
DRS	Office of Counsel	12-740-7	Returns must be made and filed even if not mailed by the department	1994	Repeal	2	This regulation is outdated.
DRS	Office of Counsel	12-740-8	Filing of returns by nonresident aliens or persons who have not been issued a social security number	1994, 2006	No Action	1	
		<b>Part XII - Deficiencies, Refunds, Interest and Penalties</b>					
DRS	Office of Counsel	12-728(a)-1	Interest on deficiency assessments	1994, 2002	No Action	1	
DRS	Office of Counsel	12-728(a)-2	Penalties on deficiency assessments	1994	No Action	1	
DRS	Office of Counsel	12-728(b)-1	Notice of deficiency	1994	No Action	1	

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DRS	Office of Counsel	12-731-1	Mathematical errors	1994, 2002	No Action	1	
DRS	Office of Counsel	12-732(a)-1	Claim for refund	1994, 2006	Amend	3	This regulation is outdated. Specifically, the regulation should be amended to remove references to specific interest rates.
DRS	Office of Counsel	12-732(a)-2	Claim for refund by nonobligated spouse	1994, 2006	No Action	1	
DRS	Office of Counsel	12-732(b)-1	Timely filing a claim for refund after the three year period provided by section 12-732(a)	1994, 2001	No Action	1	
DRS	Office of Counsel	12-733(a)-1	Notice of proposed deficiency	1994, 2002	Amend	4	This regulation should be revised to include the withholding obligations of pass-through entities.
DRS	Office of Counsel	12-733(f)-1	Agreement extending time for assessing deficiency or claiming refund	1994	No Action	1	

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DRS	Office of Counsel	12-734-1	Liens	1994	No Action	1	
DRS	Office of Counsel	12-735(a)-1	Penalties and interest	1994, 2002	No Action	1	
DRS	Office of Counsel	12-735(b)-1	Commissioner's assessment on best information	1994, 2002	No Action	1	
DRS	Office of Counsel	12-735(d)-1	Penalty for failure to file statement of payment to another person	1994	Amend	3	This regulation is outdated. Specifically, this regulation should be amended to include the due date of returns filed electronically and remove references to obsolete forms.
DRS	Office of Counsel	12-736(a)-1	Penalty on responsible person or persons	2004	No Action	1	
DRS	Office of Counsel	12-739(d)-1	Application of reported overpayments	2004	No Action	1	

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DRS	Office of Counsel	12-742-1	Offset of refunds against certain debts or obligations	1994	Amend	3	This regulation is outdated. Specifically, this regulation should be amended to correct statutory references.
		<b>Part XIII - Accounting Periods and Accounting Methods</b>					
DRS	Office of Counsel	12-708-1	Accounting period	1994	No Action	1	
DRS	Office of Counsel	12-708-2	Change of accounting period	1994, 2002	Repeal	2	This regulation duplicates language in statute and provides no other information. As such, it is redundant.
DRS	Office of Counsel	12-708-3	Method of changing accounting period	1994	No Action	1	
DRS	Office of Counsel	12-708-4	Short taxable year resultin from a change in accounting period	1994	No Action	1	

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DRS	Office of Counsel	12-708-5	Connecticut returns of trusts, estates or partnerships for short taxable years	1994	No Action	1	
DRS	Office of Counsel	12-708-6	Accounting methods	1994	No Action	1	
DRS	Office of Counsel	12-708-7	Change of accounting method	1994	No Action	1	
DRS	Office of Counsel	12-708-8	Change other than from accrual to installment method of accounting	1994	No Action	1	
DRS	Office of Counsel	12-708-9	Change from accrual to installment method of accounting	1994	No Action	1	
		<b>Part XIV - Miscellaneous</b>					
DRS	Office of Counsel	12-701(b)-1	Definitions	1994	Amend	3	This regulation is outdated. This regulation should be revised to update federal citations. This regulation could

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							be further revised to reference additional sources of federal taxable income.
DRS	Office of Counsel	12-727(b)-1	Timely-amended federal income tax returns	1994, 2001	Amend	3	This regulation is outdated and should be revised to reference updated forms.
DRS	Office of Counsel	12-727(b)-2	Report of amended federal income or income tax withholding return	1994, 2001	Amend	3	This regulation is outdated and should be revised to reference updated forms and to address statutory changes.
DRS	Office of Counsel	12-727(b)-3	Federal changes not binding	1994	Amend	4	This regulation could be revised to reference additional explanations of federal taxable income.
DRS	Office of Counsel	12-727(b)-4	Final determination	1994	No Action	1	
DRS	Office of Counsel	12-727(b)-5	Recomputation of Connecticut income tax	1994	Amend	4	This regulation could be revised to reference additional sources of federal taxable income.
DRS	Office of Counsel	12-740(c)-1	Retention of records	1994	Repeal	2	This regulation is outdated.

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DRS	Office of Counsel	12-740(c)-2	Records of employers and other persons required to file Connecticut informational returns	1994	No Action	1	

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