

DEPARTMENT OF REVENUE SERVICES REGULATIONS

Miscellaneous and Administrative Regulations

| Agency | Reviewing counsel | Section # | Short Description / Subject Matter | History | Recommendation | EO Status ⁺ | Rationale |
|--------|-------------------|-----------|-------------------------------------------------------------------------------|------------------------------|----------------|------------------------|---------------------------------------------------------------------------------------|
| DRS | Office of Counsel | §12-2-1 | | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-2-1a | Description [of DRS] | Effective December 18, 1980 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-2-2 | | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-2-2a | Conferences and Hearings | Effective December 18, 1980 | Repeal | 2 | The language of this regulation doesn't conform to statute and is outdated. |
| DRS | Office of Counsel | §12-2-3 | | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-2-3a | Procedure for requesting the promulgation, amending or repeal of a regulation | Effective, December 18, 1980 | Repeal | 2 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-2-4 | | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |

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| DRS | Office of Counsel | §12-2-4a | Petition for Declaratory Ruling | Effective, December 18, 1980 | Repeal | 2 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-2-5 | | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-2-5a | | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-2-6 | | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-2-7 | | Reserved | No Action | 0 | This regulation is reserved for future use. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-2-8 | Notice Concerning Dissolution | Effective, December 19, 1984 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-2-9 | Request by a purchaser [sic] for a clearance certificate pertaining to taxes imposed by chapter 219 | Effective, December 19, 1984 | Amend | 3 | The language of this regulation is outdated. The Department also recommends that this regulation be expanded to apply to clearance certificates requested under Conn. Gen. Stat. §§12-546 and 12-707. Additionally, there are typographical errors that need to be corrected. |

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| DRS | Office of Counsel | §12-2-10 | Request for Disclosure of Confidential Information | Effective January 7, 1992; amended November 3, 1999 | Repeal | 2 | The language of this regulation doesn't conform to statute and is outdated. |
| DRS | Office of Counsel | §12-2-11 | Waiver of penalties not in excess of one hundred dollars | Effective May 25, 1989 | No Action | 0 | The Commissioner of Revenue Services ("Commissioner") has proposed a regulation, which would replace this regulation. The Commissioner's proposed regulation has been approved by the Governor's office (see attached). |
| DRS | Office of Counsel | §12-2-12 | Record keeping and record retention | Effective August 22, 2000 | Amend | 4 | The language of this regulation could be updated. |
| DRS | Office of Counsel | §12-3a-1 | Waiver of certain penalties | Effective August 26, 1988 | No Action | 0 | The Commissioner has proposed a regulation, which would replace this regulation. The Commissioner's proposed regulation has been approved by the Governor's office (see attached). |
| DRS | Office of Counsel | §§12-34a-1 – 12-34a-4 | New York-Connecticut Income Tax Agreement | Sec. 12-34a-1. Repealed, April 6, 2000. | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |

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| | | | | Secs. 12-34a-2 – 12-34a-4. Repealed, March 5, 2003 | | | |
| DRS | Office of Counsel | §12-204c-1 | Estimated tax payments for short years | Effective May 3, 2001 | Amend | 4 | There are typographical errors in this regulation. |
| DRS | Office of Counsel | §12-268m-1 | Water, Gas, Electric and Power Companies | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §§12-269-1 to 12-269-15 | Unincorporated Business Tax | Repealed, December 18, 1980 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-289-1 | Licenses for cigarette vending machines | Effective October 1, 2003 | Amend | 3 | The language of this regulation is outdated. Specifically, this regulation needs to be amended to remove references to forms no longer in use and to reflect recently enacted legislation regarding permit issuance and renewal. |
| DRS | Office of Counsel | §12-293a-1 | Distributor's customer lists | Effective December 19, 1984. Renumbered and amended, | No Action | 0 | This regulation has been renumbered at §12-293a(c)-1. As such, no action is needed at this time. |

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| | | | | December 5, 2003. See §12-293a(c)-1 | | | |
| DRS | Office of Counsel | §12-293a-2 | Annual report by certain distributors or dealers | Effective January 24, 1986. Renumbered and amended, December 5, 2003. See §12-293a(a)-1 | No Action | 0 | This regulation has been renumbered at §12-293a(a)-1. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-293a(a)-1 | Annual report in lieu of monthly reports for certain distributors | Transferred from § 12-293a-2 and amended, effective December 5, 2003; amended April 11, 2006 | No Action | 1 | |

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| DRS | Office of Counsel | §12-293a(c)-1 | | Transferred from § 12-293a-1 and amended, effective December 5, 2003; repealed April 11, 2006 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-300-1 | Redemption of stamps | Transferred from § 12-313-4a and amended, effective December 5, 2003 | No Action | 1 | |
| DRS | Office of Counsel | §12-300-2 | Exchange of stamps | Transferred from § 12-313-5a and amended, effective December 5, 2003 | No Action | 1 | |

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| DRS | Office of Counsel | §12-302-1 | Affixing of stamps by distributor | Transferred from § 12-313-6a and amended, effective December 5, 2003 | No Action | 1 | |
| DRS | Office of Counsel | §12-303-1 | Affixing of stamps by dealer | Transferred from § 12-313-7a and amended, effective December 5, 2003 | No Action | 1 | |
| DRS | Office of Counsel | §§12-313-1 – 12-313-31 | | Repealed, January 24, 1986 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §§12-313-1a – 12-313-2a | | Repealed, December 5, 2003 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-313-3a | | Repealed, April 6, 2000 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-313-4a | Redemption of stamps | Effective January 24, 1986. | No Action | 0 | This regulation has been renumbered at §12-300-1. As such, no action is needed at this time. |

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| | | | | Renumbered and amended, December 5, 2003. See § 12-300-1 | | | |
| DRS | Office of Counsel | §12-313-5a | Exchange of stamps | Effective January 24, 1986. Renumbered and amended, December 5, 2003. See § 12-300-2 | No Action | 0 | This regulation has been renumbered at §12-300-2. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-313-6a | Affixing of stamps by distributor | Effective January 24, 1986. Renumbered and amended, December 5, 2003. See § 12-302-1 | No Action | 0 | This regulation has been renumbered at §12-302-1. As such, no action is needed at this time. |

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| DRS | Office of Counsel | §12-313-7a | Affixing of stamps by dealer | Effective January 24, 1986 Renumbered and amended, December 5, 2003. See § 12-303-1 | No Action | 0 | This regulation has been renumbered at §12-303-1. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-313-8a | Licenses required for temporary stand | Effective January 24, 1986 | No Action | 1 | |
| DRS | Office of Counsel | §12-313-9a | Inventories | Effective January 24, 1986; amended December 5, 2003 | Amend | 3 | There are typographical errors that need to be corrected. Additionally, this regulation needs to be amended to remove references to forms no longer in use. |
| DRS | Office of Counsel | §12-313-10a | Purchase of stamps | Effective January 24, 1986; amended December 5, 2003 | No Action | 1 | |

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| DRS | Office of Counsel | §12-313-11a | Records | Effective January 24, 1986; amended December 1, 2000, December 5, 2003 | Amend | 4 | This regulation should be expanded to clarify the time period for record retention. |
| DRS | Office of Counsel | §12-313-12a | Sales, exchanges and transfers of unstamped packages of cigarettes by distributors | Effective January 24, 1986; amended December 5, 2003 | Amend | 3 | This regulation is outdated. Specifically, the form referenced in this regulation is obsolete and there have been statutory changes regarding the sale of certain cigarettes. |
| DRS | Office of Counsel | §12-313-13a | Computation of cost | Repealed December 5, 2003 | No Action | 0 | NOTE: In the copy of this regulation available on the Secretary of State's website, the text of the regulation remains even though the Table of Contents indicates that this regulation has been repealed. The Department of Revenue Services' records also indicate that this regulation was repealed on December 5, 2003. As such, the text of the regulation should be removed from the Secretary of State's website. |

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| DRS | Office of Counsel | §12-313-14a | Nonresident distributors | Effective January 24, 1986 | No Action | 1 | |
| DRS | Office of Counsel | §12-313-15a | Receipt and distribution of sample packages of cigarettes | Effective January 24, 1986. Renumbered and amended, December 5, 2003. See § 12-314a-1 | No Action | 0 | This regulation has been renumbered at §12-314a-1. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-313-16a | Delivery by distributors to agents | Effective January 24, 1986 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-313-17a | Schedule required under 2000 Conn. Pub. Acts 208 | Adopted effective December 1, 2000; amended December 21, 2001 | No Action | 1 | |
| DRS | Office of Counsel | §12-313-18a | Definitions | Adopted effective December 5, 2003 | 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 | §12-314a-1 | Authorized distribution of sample packages of cigarettes | Transferred from §12-313-15a and amended, effective December 5, 2003 | No Action | 1 | |
| DRS | Office of Counsel | §12-330n-1 | Records | Adopted effective December 1, 2000 | No Action | 1 | |
| DRS | Office of Counsel | §12-330n-2 | Schedule required under 2000 Conn. Pub. Acts 208 | Adopted effective December 1, 2000 | No Action | 1 | |
| DRS | Office of Counsel | §12-341b-1 | Value of taxable reversionary interest | Adopted effective February 2, 2000 | No Action | 1 | |
| DRS | Office of Counsel | §12-349-1 | Payments under retirement or pension plan, trust or contract | Effective December 19, 1984 | Repeal | 2 | The statute incorporated by this regulation, Conn. Gen. Stat. §12-382, has been repealed. |
| DRS | Office of Counsel | §12-359-1 | Summary of insurance or annuity contract to be filed in probate court | | No Action | 1 | |

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| DRS | Office of Counsel | §12-364-1 | Release of succession tax liens by probate court; real property owned in joint tenancy with right of survivorship | Adopted effective April 28, 2000 | No Action | 1 | |
| DRS | Office of Counsel | §12-366-1 | Release of succession tax liens by probate court; real property not owned in joint tenancy with right of survivorship | Adopted effective April 28, 2000 | No Action | 1 | |
| DRS | Office of Counsel | §12-382-1 | Transfer, payment or delivery of property without the consent of the commissioner | Adopted effective April 28, 2000 | No Action | 1 | |
| DRS | Office of Counsel | §12-398-1 | Release of estate tax liens by probate court | Adopted effective April 28, 2000 | Amend | 3 | The language of this regulation doesn't conform to statutory requirements and is outdated. |
| DRS | Office of Counsel | §12-405c-1 | | Repealed, April 6, 2000 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §§12-449-1 – 12-449-17 | | Repealed, December 26, 1985 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |

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| DRS | Office of Counsel | §§12-449-1a–12-449-2a | | Repealed, April 11, 2006 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-449-3a | Withdrawal from customs bonded warehouse | Effective December 26, 1985; amended April 11, 2006 | Amend | 3 | The language of this regulation is outdated. Specifically, this regulation needs to be updated to remove the requirement to submit forms in triplicate. |
| DRS | Office of Counsel | §12-449-4a | Withdrawal from internal revenue bonded warehouse | Effective December 26, 1985; amended April 11, 2006 | Repeal | 2 | Internal revenue bonded warehouses no longer exist. As such, this regulation is no longer necessary. |
| DRS | Office of Counsel | §12-449-5a | Reports by customs bonded warehousemen | Effective December 26, 1985; amended April 11, 2006 | No Action | 1 | |
| DRS | Office of Counsel | §12-449-6a | Importation of alcoholic beverages for personal consumption | Effective December 26, 1985; amended | Amend | 3 | This regulation needs to be updated to remove the requirement to submit forms in triplicate. |

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| | | | | April 11, 2006 | | | |
| DRS | Office of Counsel | §12-449-7a | Notice of additional reciprocal taxes | Effective December 26, 1985 | No Action | 1 | |
| DRS | Office of Counsel | §12-449-8a | Purchases of exempt alcohol | Effective December 26, 1985; amended April 11, 2006 | No Action | 1 | |
| DRS | Office of Counsel | §12-449-9a | Sales of alcoholic beverages | Effective December 26, 1985 | No Action | 1 | |
| DRS | Office of Counsel | §12-449-10a | Schedules | Effective December 26, 1985; amended April 11, 2006 | No Action | 1 | |
| DRS | Office of Counsel | §12-449-11a | Records | Effective December 26, 1985 | Amend | 4 | This regulation could be expanded to reference the sales price to retail permittees and to reiterate the time period for record retention. |

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| DRS | Office of Counsel | §12-449-12a | Inventories | Effective December 26, 1985; amended April 11, 2006 | Repeal | 2 | The benefit to the Department of Revenue Services does not justify the burden placed on taxpayers. |
| DRS | Office of Counsel | §12-455-1 | | Repealed, December 18, 1980 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-455a-1 | Computation of tax on motor vehicle fuels in gaseous form | Adopted effective April 28, 2000 | No Action | 1 | This regulation will need to be amended if the Department's corresponding legislative proposal is enacted. |
| DRS | Office of Counsel | §12-480-1 | | Repealed, July 29, 1985 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-480-1a | Claims for credit | Effective May 26, 1987 | No Action | 1 | |
| DRS | Office of Counsel | §12-480-2 | | Repealed, July 29, 1985 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-480-2a | Claims for refund | Effective May 26, 1987 | No Action | 1 | |

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| DRS | Office of Counsel | §12-484-1 | Annual affidavit by carrier exclusively operating within this state | Effective May 26, 1987 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §§12-484-2 – 12-484-6 | | Repealed, April 11, 2006 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-487-1 | | Repealed, July 29, 1985 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-487-1a | | Repealed, April 11, 2006 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-487-2 | | Repealed, April 6, 2000 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-493-1 | School Bus | Adopted effective April 11, 2006 | No Action | 1 | |
| DRS | Office of Counsel | §12-494-1 | Definitions | Effective August 24, 1987 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-494-2 | Illustrations | Effective August 24, 1987 | Amend | 4 | The language of this regulation should be revised to include updated illustrations. |

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| DRS | Office of Counsel | §12-494-3 | Returns | Effective August 24, 1987 | Repeal | 2 | This regulation duplicates language in statute and provides no other information. As such it is redundant. |
| DRS | Office of Counsel | §§12-517-1; 12-517a-1 – 12-517a-2; 12-518-1a – 12-518-9a | | Repealed, April 6, 2000 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §§12-518-1 – 12-518-11; | | Repealed, December 18, 1980 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §§12-531-1 – 12-531-5 | | Repealed, December 18, 1980 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §§12-561-1 – 12-561-19 | | Repealed, October 17, 1984 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §§12-574-C1 – 12-574-C55 | | Repealed, October 3, 2001 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §§12-574-C56 – 12-574-C58 | | Repealed, February 10, 2003 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |

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| DRS | Office of Counsel | §12-574-D1 – 12-574-D35 | | Repealed, October 3, 2001 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-578-1 | Registration and license fees | Effective October 17, 1984 | | | NOTE: While the Department of Revenue Services is listed as the adopting agency on the Secretary of State's website, this regulation falls under the purview of the Gaming Division (formerly the Division of Special Revenue) of the Department of Consumer Protection. |
| DRS | Office of Counsel | §12-602-1 | | Repealed, May 17, 1983 | No Action | 0 | This regulation has already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-602-1a | Definitions | Effective May 17, 1983 | Amend | 4 | Further study recommended; substantive revision may be required. |
| DRS | Office of Counsel | §12-602-2 | Illustrations | Effective May 17, 1983 | Amend | 3 | The forms included in this regulation have been amended. As such, this regulation should be amended to remove said forms. |
| DRS | Office of Counsel | §§12-629-1 – 12-629-9 | | Repealed, April 6, 2000 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |

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| DRS | Office of Counsel | §§12-629-10 – 12-629-11 | | Repealed, March 5, 2003 | No Action | 0 | These regulations have already been repealed. As such, no action is needed at this time. |
| DRS | Office of Counsel | §12-666-1 | Unreimbursed surcharge; worthless accounts receivable | Adopted effective May 3, 2001 | Amend | 4 | There are typographical errors in this regulation. |
| DRS | Office of Counsel | §12-689-1 | Definitions | Adopted effective April 18, 2000 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-689-2 | Means of electronic funds transfer approved by the department | Adopted effective April 18, 2000 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-689-3 | Notification of requirement to pay tax by electronic funds transfer | Adopted effective April 18, 2000 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-689-4 | Timely initiation of electronic funds transfer | Adopted effective April 18, 2000 | Amend | 3 | The language of this regulation is outdated. |
| DRS | Office of Counsel | §12-690-1 | Persons required by regulations to file documents electronically | Adopted effective April 28, 2005 | No Action | 1 | |

+ : (0) Reg has been repealed or transferred; (1) Regulations are fine as is; (2) Regulations are unnecessary; (3) Regs are necessary but changes are required to correct inaccurate info; (4) Regs are necessary but changes could improve them

| Agency | Reviewing counsel | Section # | Short Description / Subject Matter | History | Recommendation | EO Status ⁺ | Rationale |
|--------|-------------------|--------------|-----------------------------------------|-------------------------------------|----------------|------------------------|-----------|
| | | | with the Department of Revenue Services | | | | |
| DRS | Office of Counsel | §12-690(c)-1 | Signature alternatives | Adopted, effective December 8, 1997 | No Action | 1 | |

+ : (0) Reg has been repealed or transferred; (1) Regulations are fine as is; (2) Regulations are unnecessary; (3) Regs are necessary but changes are required to correct inaccurate info; (4) Regs are necessary but changes could improve them