



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street  
Hartford CT 06106-5032

IP 2016(10)

INFORMATIONAL PUBLICATION

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## Status Letters for Income Tax

**Purpose:** This Informational Publication describes status letters and explains the procedure for a taxpayer to request a status letter for Connecticut income tax purposes from the Department of Revenue Services (DRS).

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**Effective Date:** Upon issuance.

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**Statutory Authority:** Conn. Gen. Stat. §12-2.

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### 1. What is a status letter?

DRS issues status letters for the Connecticut income tax. A status letter (also known as a Letter of Good Standing) is issued to a requesting taxpayer provided certain conditions are satisfied.

If DRS determines it is appropriate to issue a status letter, the letter will include the following information about a taxpayer as of the date it is issued:

- The taxpayer's name and year of the last income tax return received and processed by DRS; **and**
- Any outstanding balance due or an attestation that the income tax liability has been paid.

A status letter does not declare the information included on the tax return(s) is correct. DRS may determine the information on the return(s) is incorrect and, to the extent allowed by law, may make an assessment against a taxpayer.

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### 2. Why would a taxpayer request a status letter?

A taxpayer may request a status letter to determine if the taxpayer has any overdue tax returns that need to be filed or if the taxpayer has any outstanding tax liabilities with DRS.

### 3. Who may request a status letter?

A status letter may be requested by:

- An individual or, if a joint Connecticut income tax return is involved, either party;
  - The fiduciary of a trust or estate; **or**
  - A representative of the taxpayer who has been authorized to request and receive a status letter. A properly completed **LGL-001**, *Power of Attorney*, must be submitted with the request.
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### 4. What information must a taxpayer provide with the request for a status letter?

Requests for all income tax status letters must be made in writing. You may complete **TPG-169**, *Individual Income Tax Status Letter Request*, available on the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS), or provide a letter that includes the following:

- The taxpayer's name, mailing address, and Social Security Number (SSN);
  - The year(s) for which a status letter is requested;
  - A written statement that clearly explains the reason for the status letter request;
  - The name (if other than the taxpayer) to whom DRS is to address the status letter;
  - The mailing address or facsimile number where DRS is to send the status letter;
  - An original signature of the taxpayer or the taxpayer's authorized representative if the person is requesting the status letter on behalf of the taxpayer; **and**
  - A properly executed LGL-001 if the person is requesting the status letter on behalf of the taxpayer.
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### 5. How should a status letter request be delivered to DRS?

The taxpayer or the taxpayer's authorized representative should send the status letter request and a properly completed LGL-001, if applicable, as follows:

Request for **individual taxpayers**:

**Mail to:** Department of Revenue Services  
Income Tax Team 2  
Request for a Status Letter  
25 Sigourney St Ste 2  
Hartford CT 06106-5032

**Fax to:** 860-297-5817

Request for **trusts and estates**:

**Mail to:** Department of Revenue Services  
Corporation and Pass-Through Audit Unit  
Request for a Status Letter  
25 Sigourney St Ste 2  
Hartford CT 06106-5032

**Fax to:** 860-541-3271

DRS does not accept status letter requests made by email or telephone.

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## 6. How long does it take for DRS to issue a status letter?

DRS makes every effort to issue a status letter within 48 hours of receipt. Requests are processed in the order DRS receives them.

Status letters may either be mailed to the address stated in the request or picked up from DRS. If a telephone number is provided, DRS will call the requester when the letter is available.

If the status letter request does not contain all required information, DRS will send a letter to the taxpayer listing the additional information needed before a status letter can be issued. If DRS does not receive the additional information from the taxpayer within 30 days from the date of the letter, the taxpayer's request for a status letter will be considered withdrawn.

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## 7. Can a taxpayer request an updated status letter after the taxpayer has rectified the problems noted in the first status letter?

Yes. A taxpayer may request a status letter that contains updated information after any outstanding liabilities are paid and any delinquent tax returns are filed. However, the updated request is considered a new request and it must be filed using the procedures outlined in this document.

**Effect on Other Documents:** This Informational Publication modifies and supersedes **Informational Publication 2009(10.1)**, *Status Letters for Income Tax*.

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**Effect of This Document:** An Informational Publication issued by DRS addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

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**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.

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**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**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](http://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.

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**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, *TSC-BUS* Online Filing Alerts, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *e-alerts* from the left navigation bar.