



# STATE OF CONNECTICUT

## DEPARTMENT OF REVENUE SERVICES

### Specifications for Submission of State and Local Government Bond Interest Information

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The Connecticut Department of Revenue Services (DRS) specifications for submission of state and local government bond interest information are based on the Internal Revenue Service (IRS) electronic media specifications in IRS Publication 1220.

Use 1099-B specifications to record earnings from state and local government bonds, mutual funds, money market funds, and unit investment trusts and report the income as if it were taxable for federal purposes.

Use payment amount field 1 to report the interest income including accrued interest received at time of sale.

Enter both the CUSIP number and security name on the record. Enter the CUSIP number (if one has been assigned to the security name) in position 556-568. If there is no CUSIP number, enter spaces in the field.

**Important change:** Enter the issuer or security name in positions 663-722.

#### Electronic Media Specifications

- DRS accepts filings on CD-ROMs, USB Flash drives, or Secured Email Attachments.
- DRS requires all electronic media be created using an MS-DOS or MS-Windows operating system format.

#### Corrections

- Corrections must be made via electronic media.
- To report corrections on:
  - Electronic media:** Submit a file similar to the original file described above.
    - On the 'A' record, place the words "Correction Data" in the first address field.
    - On the 'B' record, report the corrected income in amount field 1 and place the original income reported in amount field 2.

#### General Requirements (all submissions)

- Submit a completed **Form AU-409, Transmittal Form for Submission of Interest Income Information** (copy enclosed).
- Limit submission to accounts with Connecticut addresses.

Send your completed file to:

Thomas Kaminski  
Department of Revenue Services  
Income Tax Audit Unit  
450 Columbus Blvd - Suite 1  
Hartford CT 06103-1837

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