STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street Ste 2
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

Numerical Index to Rulings and Administrative Pronouncements as Affected, If at All, by Later-Issued Rulings and Pronouncements

(As of January 1, 2016)

Consult the appropriate topical index to determine if a ruling or pronouncement has been issued on any particular subject matter.

Key to Index Codes

C = **IP 2016(3)**, *Topical Index to Corporation Business Tax*
I = **IP 2016(2)**, *Topical Index to Income Tax*
M = **IP 2016(6)**, *Topical Index to Miscellaneous Taxes*
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89-272 Audio Production; Tangible Personal Property (S): *Superseded by PS 92(13)*
89-273 Landscaping and Horticultural Services (S): *Obsoleted by AN 2000(8)*

89-274 Governmental Exemption (Contractor); Contractors (Exempt Purchases); Architectural, Building Engineering and Building Planning or Design Services (S)
89-275 Resale of Tangible Personal Property; Leasing (S)
89-276 Engineering, Real Estate; Engineering, Scientific (S): *Obsoleted by AN 94(3)*
89-277 Engineering, Real Estate (S): *Obsoleted by AN 94(3)*
89-278 Exempt Organizations; Motor Vehicles; Motor Vehicle Rental (S)
89-279 Controlling Interest Transfer Tax; Real Estate Conveyance Tax (M)
89-280 Land Surveying Services; Engineering, Real Estate; Governmental Exemption (Contractor) (S): *Obsoleted by AN 94(3)*
89-281 Management Services (S): *Obsoleted by AN 94(4)*

90-1 Utility Exemption (Manufacturing) (S): *Superseded by PS 94(3)*
90-2 Utility Exemption (General); Cogeneration Systems (S)
90-3 Real Estate Conveyance Tax (M)
90-4 Health and Athletic Club Services; Amusement and Recreation Services (S): *Obsoleted by AN 95(3)*
90-5 Contractors; Resale of Services; Services, Where Rendered (S): *Obsoleted by AN 94(4)*
90-6 Health and Athletic Club Services; Amusement and Recreation Services; Tangible Personal Property (S): *Obsoleted in part by AN 95(3)*
90-7 Meals (S)
90-8 Tanks, Storage; Installation (Tangible Personal Property); Installation (Real Property) (S)
90-9 Mailing Service (S)
90-10 Mailing Service (S): *Cited in Ruling 92-2*
90-11 Repair Services to Tangible Personal Property; Maintenance Services to Tangible Personal Property (S): *Obsoleted by AN 2000(8)*
90-12 Landscaping and Horticultural Services; Installation (Real Property); Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Residential) (S): *Obsoleted by AN 94(4)*
90-13 Installation (Real Property); Installation (Tangible Personal Property); Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Residential); Condominium Assocs.; Repair Services to Tangible Personal Property (S): *Obsoleted in part by AN 94(4)*
90-14 Health and Athletic Club Services; Amusement and Recreation Services; Professional Services (S): *Obsoleted in part by AN 95(3)*
90-15 Consulting Services, Legal (S)
90-16 Drop Shipment; Nexus (S)
90-17 Sales Agent Services (S): *Obsoleted by AN 2000(8)*
90-18 Construction Management Services; Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Residential) (S): *Obsoleted by AN 94(4)*
90-19 Agricultural Production; Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Residential) (S)
90-20 Landscaping and Horticultural Services; Land Surveying Services (S): *Obsoleted in part by AN 94(3); Obsoleted by AN 2000(8)*
90-21 Sales Agent Services; Exempt/Nonprofit Organizations, Sales by (S): *Obsoleted in part by AN 2000(8)*
90-22 Consulting Services, Business; Consulting Services, Financial (S): *Obsoleted by AN 94(4)*
90-23 Landscaping and Horticultural Services; Excavating; Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Residential) (S): *Obsoleted in part by AN 94(4); Obsoleted by AN 2000(8)*
90-24 Engineering, Real Estate; Consulting Services, Environmental; Hazardous Waste/Other Contaminants; Architectural, Building Engineering and Building Planning or Design Services (S): *Obsoleted by AN 94(3)*
90-25 Engineering, Real Estate; Architectural, Building Engineering and Building Planning or Design Services (S): *Obsoleted by AN 94(3)*
90-26 Services, Nonenumerated (S)
90-27 Motor Vehicle Repair Services (S): *Obsoleted by AN 2000(8)*

90-28 Leasing (S)
90-29 Architectural, Building Engineering and Building Planning or Design Services; Governmental Exemption (Contractor); Resale of Services (S): *Obsoleted by AN 94(3)*
90-30 Advertising Services; Cooperative Direct Mail Advertising; Media Advertising; Services, Where Rendered (S)
90-31 Real Property (Industrial, Commercial, and Income-Producing), New Construction; Real Property (Industrial, Commercial, and Income-Producing), Renovation (S): *Obsoleted by AN 94(4)*
90-32 Consulting Services, Business (S): *Obsoleted by AN 94(4)*
90-33 Hazardous Waste/Other Contaminants; Consulting Services, Real Estate (S): *Cited in Ruling 94-5; Superseded by SN 95(17)*
90-34 Manufacturing (S)
90-35 Computer and Data Processing Services (S)
90-36 Definitions; Gross Income (C)
90-37 Janitorial Services; Refuse Removal Services (S): *Superseded in part by PS 94(6); Obsoleted in part by AN 2000(8)*
90-38 Motor Vehicles; Gross Receipts/Sales Price (S)
90-39 Gross Receipts/Sales Price; Shipping and Handling Charges (S)
90-40 Controlling Interest Transfer Tax (M)
90-41 Attorneys Occupational Tax (M)
90-42 Business Analysis, Management, Management Consulting, and Public Relations Services; Services, Where Rendered (S): *Obsoleted by AN 94(4)*
90-43 Sales Agent Services; Storage; Services, Where Rendered (S): *Cited in Ruling 93-3; Obsoleted by AN 2000(8)*
90-44 Engineering, Real Estate; Architectural, Building Engineering and Building Planning or Design Services (S): *Obsoleted by AN 94(3)*
90-45 Real Property (Industrial, Commercial, and Income-Producing), New Construction; Real Property (Industrial, Commercial, and Income-Producing), Renovation (S): *Obsoleted by AN 94(4)*
90-46 Business Analysis, Management, Management Consulting, and Public Relations Services; Services, Where Rendered (S): *Obsoleted by AN 94(4)*
90-47 Hazardous Waste/Other Contaminants (S): *Cited in Ruling 94-5; Superseded by SN 95(17)*
90-48 Intangible Personal Property (S); Admissions Tax (M)
90-49 Machinery (Manufacturing) (S)
90-50 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
90-51 Community Antenna Television Services; Installation (Tangible Personal Property); Utility Exemption (Manufacturing) (S): *Superseded in part by PS 94(3)*
90-52 Real Estate Conveyance Tax (M)
90-53 Prosthesis (S): *Revoked by Ruling 92-12*
90-54 Printers/Printed Material/Publishers; Resale of Tangible Personal Property (S): *Cited in Ruling 90-73; Obsoleted by PS 95(4)*
90-55 Governmental Exemption (General); Business Analysis, Management, Management Consulting, and Public Relations Services (S): *Obsoleted by AN 94(4)*
90-56 Consulting Services, Business; Dietitians (S): *Obsoleted by AN 94(4)*
90-57 Real Property (Industrial, Commercial, and Income-Producing), New Construction; Real Property (Industrial, Commercial, and Income-Producing), Renovation (S): *Obsoleted by AN 94(4)*
90-58 Leased Employees; Personnel Agencies; Services, Where Rendered (S): *Obsoleted in part by PS 93(3)*
90-59 Community Antenna Television Services; Services, Nonenumerated (S)
90-60 Leasing; Motor Vehicle Repair Services; Repair Services to Tangible Personal Property; Maintenance Services to Tangible Personal Property; Resale of Services (S): *Obsoleted by AN 2000(8)*
90-61 Attorneys Occupational Tax (M)
90-62 Tools; Component Parts (S)
90-63 Meals (S)

90-64 Prescription Medicine; Nursing and Rest Homes; Exempt Organizations (S)
90-65 Manufacturing (S)
90-66 Sales Agent Services (S): *Obsoleted by AN 2000(8)*
90-67 Prosthesis (S)
90-68 Trucking and Hauling; Shipping and Handling Charges; Services, Nonenumerated (S)
90-69 Dues Tax (M): *Superseded by IP 2003(11)*
90-70 Leasing; Gross Receipts/Sales Price (S)
90-71 Utility Companies Gross Earnings Tax; Public Service Companies Tax (M)
90-72 Processing; Manufacturing (S): *Superseded by Ruling 94-8*
90-73 Printers/Printed Materials/Publishers; Production Materials; Resale of Tangible Personal Property (S): *Obsoleted by PS 95(4)*
90-74 Real Estate Conveyance Tax (M): *Cited in Ruling 93-12*
90-75 Clothing/Fabric/Footwear (S): *Superseded by SN 92(3.1)*
90-76 Consulting Services, Business; Public Relations Services; Lobbying Services (S): *Obsoleted by AN 94(4)*
90-77 Crane and Rigging Services; Trucking and Hauling; Leasing (S)
90-78 Crane and Rigging Services; Trucking and Hauling; Installation (Real Property); Installation (Tangible Personal Property) (S)
90-79 Crane and Rigging Services; Trucking and Hauling; Installation (Real Property); Installation (Tangible Personal Property) (S)
90-80 Storage (S)
90-81 Trucking and Hauling; Packaging and Crating; Moving Companies (S): *Modified by PS 94(1)*
90-82 Condominium Assocs.; Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Residential) (S): *Obsoleted by AN 94(4)*
90-83 Carrying On Business (C)

91-1 Consulting Services, Legal (S): *Obsoleted by AN 94(4)*
91-2 Controlling Interest Transfer Tax (M): *Cited in Ruling 99-6*
91-3 Real Estate Conveyance Tax (M): *Cited in Rulings 93-12, 94-14, 99-7; PS 93(5.1)*
91-4 Sales Agent Services; Intangible Personal Property (S): *Cited in Ruling 93-3*
91-5 Hazardous Waste/Other Contaminants (S): *Cited in Ruling 92-15; Superseded by SN 95(17)*
91-6 Installation (Real Property); Installation (Tangible Personal Property); Machinery (Manufacturing) (S)
91-7 Machinery (Manufacturing) (S)
91-8 Consulting Services, Psychological; Hospitals and Health Care Centers; Services, Nonenumerated (S): *Obsoleted by AN 94(4)*
91-9 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
91-10 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
91-11 Computer and Data Processing Services (S): *Cited in Rulings 93-6, 93-8, 93-11, 95-1, 95-2, 96-1*
91-12 Medical Equipment; Hospitals and Health Care Centers (S)
91-13 Repair Services to Tangible Personal Property; Maintenance Services to Tangible Personal Property; Tools (S): *Clarified by Ruling 94-4; Obsoleted in part by AN 2000(8)*
91-14 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2); Obsoleted in part by PA 94-4, §13 (May) (See SN 95(17)); Superseded in part by SN 95(17)*
91-15 Dividends; Expenses Related to Dividends; Intercompany Receipts (C)
91-16 Telecommunications/Telephone Services; Resale of Services (S)
91-17 Marketing Services; Business Analysis, Management, Management Consulting, and Public Relations Services; Public Relations Services; Services, Nonenumerated (S): *Cited in Ruling 94-9*
91-18 Advertising Services; Media Advertising (S): *Cited in Ruling 93-8*
91-19 Computer and Data Processing Services; Tax Preparation Services (S)
91-20 Room Occupancy Tax (S): *Obsoleted by AN 94(8)*
91-21 Telecommunications/Telephone Services (S); Precedential Value (M)
91-22 Tangible Personal Property; Photocopying; Hospitals and Health Care Centers; Professional Services; Services, Nonenumerated (S): *Cited in Ruling No. 2012-2*

91-23 Agricultural Production (S)
91-24 Real Estate Conveyance Tax (M)
91-25 Community Antenna Television Services; Telecommunication/Telephone Services (S); Precedential Value (M): *Cited in Ruling 95-6*
91-26 Regulated Investment Companies (C): *Clarified by Ruling 92-10; Obsoleted in part by AN 94(1); Cited in Ruling 2001-1*

92-1 Advertising Services; Media Advertising (S): *Cited in Ruling 93-8*
92-2 Advertising Services; Cooperative Direct Mail Advertising; Mailing Service; Printers/Printed Material/Publishers; Shipping and Handling Charges (S)
92-3 Advertising Services; Public Relations Services (S)
92-4 Intangible Personal Property; Memberships (S)
92-5 Exempt Organizations; Meals (S)
92-6 Petroleum Products Gross Earnings Tax (M); Heating Fuel (S): *Clarified by AN 92(6); Amplified and clarified by Ruling 99-2*
92-7 Business Analysis, Management, Management Consulting, and Public Relations Services; Investment Advisory/Banking Services; Management Services (S)
92-8 Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Industrial, Commercial, and Income-Producing), Renovation; Consulting Services, Real Estate; Management Services; Construction Management Services (S)
92-9 Utility Exemption (Residential); Real Property (Industrial, Commercial, and Income-Producing), New Construction (S)
92-10 Real Estate Investment Trusts (C): *Obsoleted in part by AN 94(1); Cited in Ruling 2001-1*
92-11 Manufacturing; Fabrication (Exemptions) (S)
92-12 Prosthesis (S): *Obsoleted by AN 94(5)*
92-13 Intangible Personal Property; Refuse Removal Services; Governmental Exemption (General) (S)
92-14 Business Analysis, Management, Management Consulting, and Public Relations Services; Consulting Services, Environmental; Consulting Services, Real Estate; Hazardous Waste/Other Contaminants; Training Services (S): *Clarified by Ruling 94-12*
92-15 Hazardous Waste/Other Contaminants; Janitorial Services; Tanks, Storage (S): *Cited in Ruling 94-5*
92-16 Manufacturing; Machinery (Manufacturing) (S)

93-1 Computer and Data Processing Services; Computer Software; Licensing Agreement; Nexus; Services, Where Rendered (S): *Cited in Rulings 93-13, 94-3, 95-2*
93-2 Regulated Investment Companies; Dividends (C): *Revoked by Ruling 93-24*
93-3 Sales Agent Services; Services, Where Rendered (S): *Cited in Ruling 94-22; Obsoleted by AN 2000(8)*
93-4 Precedential Value (M): *Cited in Ruling 93-13*
93-5 Dietitians; Business Analysis, Management, Management Consulting, and Public Relations Services; Consulting Services, Business (S)
93-6 Computer and Data Processing Services; Business Analysis, Management, Management Consulting, and Public Relations Services (S): *Cited in Rulings 93-11, 94-2, 95-1, 95-2, 97-1, 98-2*
93-7 Installation (Real Property); Installation (Tangible Personal Property); Real Property (Industrial, Commercial, and Income-Producing), General (S)
93-8 Computer and Data Processing Services; Internet Services; Advertising Services; Media Advertising; Leasing; Nexus; Services, Where Rendered (S): *Cited in Rulings 93-11, 94-2, 94-22, 95-2*
93-9 Containers; Resale of Tangible Personal Property (S)
93-10 Real Property (Industrial, Commercial, and Income-Producing), New Construction; Real Property (Industrial, Commercial, and Income-Producing), Renovation (S): *Clarified by Ruling 96-2*
93-11 Computer and Data Processing Services; Nexus (S): *Cited in Rulings 93-13, 94-2, 95-2; Modified by Ruling 95-1*

93-12 Real Estate Conveyance Tax (M): *Cited in Ruling 99-7*
93-13 Business Analysis, Management, Management Consulting, and Public Relations Services; Nexus; Services, Where Rendered (S): *Cited in Ruling 95-7*
93-14 Commercial Truck Exemption (S): *Amplified and clarified by Ruling 95-8*
93-15 Computer and Data Processing Services; Internet Services; Storage; Nexus; Services, Where Rendered (S): *Cited in Ruling 95-2*
93-16 Room Occupancy Tax (S)
93-17 Use Tax (S)
93-18 Fabrication (Labor); Motor Vehicle Repair Services (S)
93-19 Cooperative Housing Corporations (C): *Obsoleted in part by AN 94(1)*
93-20 Machinery (Manufacturing) (S)
93-21 Personnel Agencies (S): *Cited in Ruling 97-5*
93-22 Contractors (Exempt Purchases); Governmental Exemption (Contractor) (S): *Obsoleted in part by AN 2000(8)*
93-23 Mergers; Carryovers; Net Operating Losses (C): *Cited in Ruling 97-3*
93-24 Regulated Investment Companies; Dividends (C)
93-25 Telecommunications/Telephone Services (S): *Cited in Ruling 96-1*

94-1 Low and Moderate Income Housing; Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Industrial, Commercial, and Income-Producing), Renovation; Contractors (In General) (S)
94-2 Computer and Data Processing Services (S): *Cited in Rulings 95-1, 96-1*
94-3 Machinery (Manufacturing); Manufacturing Recovery Act of 1992; Computer Software (S)
94-4 Manufacturing; Maintenance Services to Tangible Personal Property; Repair Services to Tangible Personal Property; Tools (S)
94-5 Consulting Services, Environmental; Hazardous Waste/Other Contaminants; Tanks, Storage; Repair to Tangible Personal Property; Maintenance Services to Tangible Personal Property (S): *Superseded in part by SN 95(17)*
94-6 Utility Exemption (Manufacturing) (S)
94-7 Protection, Patrol Work, Watchman, and Armored Car Services; Credit Information and Reporting Services (S): *Cited in Ruling 94-10*
94-8 Processing; Manufacturing; Machinery (Manufacturing); Utility Exemption (Manufacturing) (S); Motor Vehicle Fuels Tax (M)
94-9 Business Analysis, Management, Management Consulting, and Public Relations Services; Marketing Services; Public Relations Services (S)
94-10 Business Analysis, Management, Management Consulting, and Public Relations Services; Insurance; Private Investigation Services (S)
94-11 Casual and Occasional Sales; Aircraft; Motor Vehicles (S): *Cited in Ruling 96-8*
94-12 Business Analysis, Management, Management Consulting, and Public Relations Services; Training Services; Professional Services (S): *Amplified by Ruling 94-21; Cited in Ruling 97-1*
94-13 Leasing; Motor Vehicle Rental (S)
94-14 Real Estate Conveyance Tax; Controlling Interest Transfer Tax (M)
94-15 Computer and Data Processing Services; Business Analysis, Management, Management Consulting, and Public Relations Services (S): *Cited in Rulings 95-1, 96-1*
94-16 Petroleum Products Gross Earnings Tax (M)
94-17 Business Analysis, Management, Management Consulting, and Public Relations Services; Training Services; Employment Agencies (S)
94-18 Personnel Agencies (S)
94-19 Magazines; Printers/Printed Material/Publishers (S): *Obsoleted in part by SN 2003(5)*
94-20 Hazardous Waste/Other Contaminants (S); Hazardous Waste Assessment (M)
94-21 Business Analysis, Management, Management Consulting, and Public Relations Services; Professional Services (S): *Cited in Ruling 97-1*
94-22 Advertising Services; Media Advertising; Sales Agent Services (S): *Obsoleted in part by AN 2000(8)*

95-1 Computer and Data Processing Services (S)

95-2 Computer and Data Processing Services; Computer Software; Services, Where Rendered (S): *Cited in Rulings 96-1, 96-7*
95-3 Leasing and Rental; Sale and Leaseback; Title (S)
95-4 Miscellaneous Personal Services (S)
95-5 Petroleum Products Gross Earnings Tax (M)
95-6 Room Occupancy Tax; Community Antenna Television Services (S): *Cited in Ruling 2005-4*
95-7 Advertising Services; Public Relations Services; Media Advertising; Graphic Design; Services, Where Rendered (S): *Amplified by PS 95(5)*
95-8 Commercial Truck Exemption (S): *Cited in Ruling 97-4*
95-9 Computer and Data Processing Services (S): *Amplified and distinguished by Ruling 96-8*
95-10 Telecommunications/Telephone Services; Cash Equivalents; Prepaid Telephone Calling Service; Tangible Personal Property (S)
95-11 Indians; Contractors (Exempt Purchases) (S)
95-12 Apportionment; Receipts Factor; Indians (C)
95-13 Insurance Premiums Tax (M)

96-1 Computer and Data Processing Services; Internet Services; Telecommunications/Telephone Services; Services, Where Rendered (S): *Cited in Rulings 96-7, 2002-5*
96-2 Real Property (Industrial, Commercial, and Income-Producing), New Construction; Real Property (Industrial, Commercial, and Income-Producing), Renovation (S)
96-3 Real Property (Industrial, Commercial, and Income-Producing), General; Real Property (Industrial, Commercial, and Income-Producing), Renovation; Installation (Real Property); Installation (Tangible Personal Property) (S)
96-4 Telecommunications/Telephone Services; Resale of Services (S)
96-5 Agricultural Production (S)
96-6 Utility Exemption (Manufacturing) (S)
96-7 Computer and Data Processing Services; Internet Services (S): *Cited in Ruling 2002-5*
96-8 Computer and Data Processing Services (S)
96-9 Associations; Political Subdivisions (C)

97-1 Business Analysis, Management, Management Consulting, and Public Relations Services; Consulting Services, Business; Personnel Agencies; Professional Services (S): *Cited in Ruling 98-2*
97-2 Carryovers; Net Operating Losses (C)
97-3 Carryovers; Mergers; Net Operating Losses (C)
97-4 Commercial Truck Exemption (S)
97-5 Computer and Data Processing Services; Personnel Agencies (S)
97-6 Research and Experimental Expenditure Credit (C)
97-7 Biotechnology Industry (S)

98-1 Computer and Data Processing Services; Outsourcing; Repairs to Tangible Personal Property; Resale of Services (S)
98-2 Business Analysis, Management, Management Consulting, and Public Relations Services; Consulting, Business (S)
98-3 Controlling Interest Transfer Tax (M): *Cited in Ruling 99-6*
98-4 Business Analysis, Management, Management Consulting, and Public Relations Services; Computer and Data Processing Services; Outsourcing; Management Services (S)

99-1 Hospitals and Health Care Centers (S)
99-2 Petroleum Products Gross Earnings Tax (M)
99-3 Utility Companies Gross Earnings Tax (M)
99-4 Partnership (Character of Partnership Items); Regulated Investment Company Dividends; Taxable Income, Resident Individuals (Modifications Increasing FAGI); Taxable Income, Resident Trust or Estate (Fiduciary Adjustment) (I)
99-5 Regulated Investment Companies (C)
99-6 Controlling Interest Transfer Tax (M)

99-7 Real Estate Conveyance Tax (M)

2000-1 Clothing; Safety Apparel (S): *Amplified by PS 2000(6)*
2000-2 Business Analysis, Management, Management Consulting, and Public Relations Services; Professional Services; Use Tax (S)
2000-3 Real Estate Conveyance Tax (M)
2000-4 Financial Service Company (C)
2000-5 Electricity Generation; Manufacturing Recovery Act of 1992; Processing (S): *Revoked in part by Ruling 2004-2*
2000-6 Utility Company Gross Earnings Tax (M)
2000-7 Shipping and Handling Charges (S)

2001-1 Alternative Minimum Tax; Taxable Income, Resident Individuals (I)
2001-2 Advertising Services; Business Analysis, Management, Management Consulting, and Public Relations Services; Consulting Services, Business; Public Relations Services (S)
2001-3 Electricity Generation; Resale of Tangible Personal Property; Utility Exemption (General) (S)

2002-1 Nonresident Individuals, General; Resident Individuals, General; Taxable Income, Nonresident Individuals; Taxable Income, Resident Individuals; Withholding Tax (I)
2002-2 Open Space or Watershed Land (C)
2002-3 Indians; Gifts; Meals; Motor Vehicles; Room Occupancy Tax (S); Admissions Tax; Motor Vehicle Fuels Tax (M)
2002-4 Business Analysis, Management, Management Consulting, and Public Relations Services; Exempt Organizations; Food and Beverages; Management Services; Meals (S)
2002-5 Computer and Data Processing Services; Telecommunications/Telephone Services (S)

2003-1 Motor Vehicle Fuels Tax (M): *Cited in Ruling 2005-5*
2003-2 Drop Shipment; Fulfillment Services (S)

2004-1 Taxable Income, Resident Individuals (Modifications Reducing FAGI); Taxable Income, Resident Trusts and Estates (I)
2004-2 Electricity Generation; Manufacturing Recovery Act of 1992; Processing (S)

2005-1 Manufacturing; Contractors (In General) (S)
2005-2 Resident Trust or Estate, General; Taxable Income, Nonresident Trust or Estate; Taxable Income, Resident Trust or Estate (I)
2005-3 Returned Merchandise (S)
2005-4 Community Antenna Television Services; Room Occupancy Tax (S)
2005-5 Petroleum Products Gross Earnings Tax (M)

2007-1 Community Antenna Television System Companies Tax; Satellite Companies Tax (M)

2008-1 Utility Exemption (Manufacturing) (S)

2010-1 Leasing and Rental (S)

2012-1 Room Occupancy Tax; Hospitals and Health Care Centers (S)
2012-2 Computer and Data Processing Services; Photocopies; Professional Services; Tangible Personal Property (S)

2013-1 Admissions Tax (M)

2014-1 Heating Fuel; Utility Exemption (General) (S)

2015-1 Financial Service Company (C)

2015-2 Business Analysis, Management, Management Consulting and Public Relations Services; Employment Agency Services (S)
2015-3 Medical Equipment (S)
2015-4 Food and Beverages (S)
2015-5 Computer and Data Processing Services (S)

Declaratory Rulings

87-1 Deemed Dividend Deductions (C)
88-1 Admissions Tax (M)
90-1 Capital Gains, Dividends and Interest Tax (M): *Obsoleted by AN 94(2)*
90-2 Utility Exemption (Manufacturing); Cogeneration Systems (S): *Cited in Ruling 92-9*
91-1 Cogeneration Systems (S); Administrative/Procedural (M)
92-1 Exempt/Nonprofit Organizations, Sales by (S)
2000-1 Tanks, Storage; Resale of Tangible Personal Property (S)
2003-1 Petroleum Products Gross Earnings Tax (M)
2004-1 Cooperative Direct Mail Advertising; Media Advertising (S)
2012-1 Bottle Deposit (M)

Bulletins*

Bulletin 1 1979 Legislative Changes
Bulletin 2 Agricultural Production (S): *Obsoleted by AN 94(5)*
Bulletin 3 Computer and Data Processing Services; Computer Software; Fabrication (Labor); Training Services (S): *Superseded in part by PS 92(2.1)*
Bulletin 4 Litter Control and Recycling Fund Assessment (S): *Obsoleted by AN 94(6)*
Bulletin 5 Unincorporated Business Tax (M): *Obsoleted by AN 94(6)*
Bulletin 6 Additional Tax; Liability for Tax (C): *Obsoleted by AN 94(6)*
Bulletin 7 Unincorporated Business Tax (M): *Obsoleted by AN 94(6)*
Bulletin 8 Combined Returns (C): *Obsoleted by AN 94(6)*
Bulletin 9 Petroleum Products Gross Earnings Tax (M): *Obsoleted by AN 94(6)*
Bulletin 10 Estate Tax (M): *Obsoleted by AN 94(2)*
Bulletin 11 Motor Vehicle Fuels Tax (M): *Obsoleted by AN 94(6)*
Bulletin 12 Neighborhood Assistance Program (M), (C): *Obsoleted by AN 94(6)*
Bulletin 13 *Never Issued*
Bulletin 14 Agricultural Production (S): *Obsoleted by AN 94(5)*
Bulletin 15 Commercial Fishing; Vessels (S): *Superseded by PS 93(1)*
Bulletin 16 Personnel Agencies; Employment Agencies (S): *Superseded by PS 93(3.1)*
Bulletin 17 Meals; Food and Beverages (S): *Cited in Ruling 90-63; Superseded by PS 95(3)*
Bulletin 18 Capital Gains, Dividends, and Interest Tax (M): *Superseded by PS 92(3)*
Bulletin 19 S Corporations (C); Capital Gains, Dividends, and Interest Tax (M): *Cited in Ruling 91-10; Obsoleted in part by AN 94(1)*
Bulletin 20 Real Estate Conveyance Tax (M): *Obsoleted by AN 94(6)*
Bulletin 21 Armed Forces; Motor Vehicles; Motor Vehicle Rental (S): *Revoked by SN 99(5)*
Bulletin 22 Real Estate Conveyance Tax (M): *Obsoleted by AN 94(6)*
Bulletin 23 Admissions Tax (M); Health and Athletic Club Services (S): *Superseded by PS 2001(11)*
Bulletin 24 Coupons; Cash Equivalents; Promotional Items; Gross Receipts/Sales Price; Intangible Personal Property; Rebates (S): *Superseded by PS 98(1)*
Bulletin 25 Clothing/Fabric/Footwear (S): *Superseded by SN 92(3)*
Bulletin 26 Uncollectible Accounts (S): *Modified and superseded by PS 2001(1)*
Bulletin 27 and Addendum Prescription Medicine; Nonprescription Medicine; Medical Equipment (S): *Superseded and modified by SN 99(12)*
Bulletin 28 Construction Machinery (S)
Bulletin 29 Liquidations; IRC Section 338 (C)

Bulletin 30 Machinery (Manufacturing); Component Parts (S)
Bulletin 31 Food and Beverages; Meals (S)
Bulletin 32 Clothing/Fabric/Footwear (S): *Modified and superseded by IP 2001(27)*
Bulletin 33 Agricultural Production; Heating Fuel (S): *Superseded by SN 92(12)*
Bulletin 34 Exempt Organizations; Governmental Exemption (General); Meals (S): *Modified and superseded by PS 96(7); Cited in Ruling 92-5; Cited in AN 95(10)*
Bulletin 35 Affiliates, Services by (S): *Obsoleted by AN 94(6)*
Bulletin 36 Food and Beverages; Meals (S): *Obsoleted by AN 94(6)*
Bulletin 37 *Never Issued*
Bulletin 38 Condominium Associations; Management Services (S): *Obsoleted by AN 94(4)*
Bulletin 39 Corporation Business Tax
Bulletin 40 Neighborhood Assistance Program (M), (C)
Bulletin 41 Professional Services; Business Analysis, Management, Management Consulting, and Public Relations Services (S)
Bulletin 42 Cash Discounts; Gross Receipts/Sales Price (S): *Revoked by PS 96(2)*
Bulletin 43 Sales Agent Services (S): *Obsoleted by AN 2000(8)*

*Bulletins are a category of tax information notice no longer issued by DRS.

Legal Special Notices (LSNs)*

LSN-85 Meals (S):
LSN-88 Mail Order Sales; Nexus (S): *Obsoleted by AN 94(6)*
LSN-89 Controlling Interest Transfer Tax (M): *Cited in Rulings 90-40, 94-14, 98-3, 99-6; Modified and superseded by SN 2003(11)*
LSN-90 Health and Athletic Club Services (S): *Cited in Ruling 90-4; Obsoleted by AN 95(3)*
LSN 90-1 Estimated Taxes (C)
LSN 90-2 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
LSN 90-3 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
LSN 90-4 Controlling Interest Transfer Tax (M): *Modified and superseded by SN 2003(11)*
LSN 90-5 Resale of Services (S): *Obsoleted by AN 2000(8)*
LSN-91 Condominium Assocs.; Real Property (Industrial, Commercial, and Income-Producing), Renovation; Real Property (Industrial, Commercial, and Income-Producing), New Construction (S): *Superseded in part by SN 92(23); Obsoleted in part by AN 94(4)*
LSN 91-1 Exempt Organizations (S): *Obsoleted by SN 95(10)*
LSN-92 Maintenance, Repair, and Warranty Contracts (S): *Superseded by PS 94(2); Superseded in part by Ruling 89-152; Cited in Ruling 89-168*
LSN-93 Maintenance Services to Real Property; Janitorial Services (S): *Obsoleted in part by AN 2000(8)*
LSN-94 Parking (S): *Superseded by SN 91(13)*
LSN-95 Motor Vehicle Repair Services (S): *Superseded by SN 91(9)*
LSN-96 Repair Services to Tangible Personal Property; Maintenance Services to Tangible Personal Property; Vessels (S): *Cited in Ruling 89-40; Obsoleted in part by AN 2000(8)*
LSN-97 Real Estate Conveyance Tax (M)
LSN-98 Real Estate Conveyance Tax (M): *Cited in Ruling 2000-3*
LSN-99 Resale of Tangible Personal Property; Repair Services to Tangible Personal Property (S): *Obsoleted in part by AN 2000(8)*
LSN-100 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
LSN-101 Agricultural Production (S): *Cited in Ruling 91-23; Modified and superseded by PS 91(7)*
LSN-102 Combined Returns; Preference Tax (C)
LSN-103 Telecommunications/Telephone Services (S)
LSN-104 Cigarette Tax (M)

*LSNs are a category of tax information notice no longer issued by DRS.

Taxpayer Services Special Notices (TSSNs)*

TSSN-01 Admissions Tax (M): *Superseded by SN 2001(4)*
TSSN-02 Motor Carrier Road Tax (S): *Obsoleted by AN 94(6)*
TSSN-03 Interest and Penalties (M): *Obsoleted by AN 94(6)*
TSSN-04 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
TSSN-05 Motor Carrier Road Tax (M): *Obsoleted by AN 94(6)*
TSSN-06 Taxpayers Rights: *Superseded by* Taxpayers, Rights of (M)
TSSN-07 *Never Issued*
TSSN-08 Use Tax (S): *Superseded by IP 91(3)*
TSSN-09 New York/Connecticut Sales Tax Agreement: *Obsoleted by AN 94(6)*
TSSN-10 New York/Connecticut Sales Tax Agreement: *Obsoleted by AN 94(6)*
TSSN-11 Seed Oyster Tax; Licensing and Registration (M)
TSSN-13 Broadcasting (S): *Obsoleted by AN 94(6)*
TSSN-14 Estimated Taxes (C): *Obsoleted by AN 94(1)*
TSSN-14A Estimated Taxes (C): *Obsoleted by AN 94(1)*
TSSN-15 *Never Issued*
TSSN-16 *Never Issued*
TSSN-17 Insurance Premiums Tax (M)
TSSN-18 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
TSSN-19 Tobacco Products Tax (M)
TSSN-20 1989 Legislative Changes: *Cited in Ruling 89-11; Obsoleted in part by AN 94(6), AN 2000(8)*
TSSN-21 Room Occupancy Tax (S): *Obsoleted by AN 94(8)*
TSSN-22 *(Issued as LSN-90)*
TSSN-23 Retailer; Seller's Permit (S)
TSSN-24 Returns, Filing (S): *Obsoleted by AN 94(6)*
TSSN-25 Governmental Exemption (General) (S): *Superseded by PS 95(2)*
TSSN-26 Tax Tips for Senior Citizens: *Superseded by IP 92(4)*
TSSN-27 *Never Issued*
TSSN-28 *Never Issued*
TSSN-29 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
TSSN-30 Advertising Services; Media Advertising; Graphic Design; Cooperative Direct Mail Advertising; Writing Services; Public Relations Services (S): *Modified and superseded in part by Ruling 95-7; Obsoleted in part by PS 95(4), SN 2003(6); Cited in Rulings 91-18, 92-1, 92-3, 93-8*
TSSN-31 Exempt/Nonprofit Organizations, Sales by (S): *Superseded by PS 2002(3)*
TSSN-32 Succession and Transfer Tax; Estate Tax (M)
TSSN-33 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
TSSN-34 Use Tax (S): *Modified and superseded by IP 93(3)*
TSSN-35 Use Tax (S): *Obsoleted by AN 94(6)*
TSSN-35A Use Tax (S): *Obsoleted by AN 94(6)*
TSSN-36 Motor Vehicle Repair Services; Car Washing Services; Resale of Tangible Personal Property (S): *Modified and superseded by PS 92(8.1)*
TSSN-37 Attorneys Occupational Tax (M): *Obsoleted by AN 94(6)*
TSSN-38 Exempt Organizations; Exempt/Nonprofit Organizations, Sales by; Meals; Promotional Items; Refunds (S): *Revoked by SN 98(11)*
TSSN-39 Battery Deposit, Gross Receipts/Sales Price; Trade-Ins; Refunds; Credit for Sales and Use Taxes (S)
TSSN-40 Motor Vehicles; Motor Vehicle Rental; Gross Receipts/Sales Price (S): *Obsoleted by AN 94(6)*
TSSN-41 Tax Preparation Services; Resale of Services; Computer and Data Processing Services (S): *Obsoleted in part by AN 94(6); Cited in Ruling 91-19*
TSSN-42 Exempt Organizations; Governmental Exemption (General) (S): *Cited in Ruling 92-5; Obsoleted in part by SN 95(10)*
TSSN-43 Landscaping and Horticultural Services; Contractors (In General) (S): *Obsoleted by AN 2000(8)*

TSSN-44 Room Occupancy Tax; Meals (S): *Superseded by PS 92(15)*
TSSN-45 Taxpayers, Rights of (M): *Superseded by PS 92(4.1)*
TSSN-46 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2)*
TSSN 90-1 Capital Gains, Dividends, and Interest Tax (M): *Obsoleted by AN 94(2*)
TSSN 90-2 1990 Legislative Changes: *Obsoleted in part by AN 2000(8)*

*TSSNs are a category of tax information notice no longer issued by DRS.

Special Notices (SNs)

SN 91(1) 1991 Legislative Changes: *Obsoleted in part by AN 2000(8), SN 2003(5)*
SN 91(2) Additional Tax; Deductions; Dividends; Estimated Taxes; Surtax (C)
SN 91(3) Real Estate Conveyance Tax (M)
SN 91(4) Miscellaneous Personal Services; Barbers and Beauticians; Storage; Barter (S): *Cited in IP 2000(26); Modified and superseded by SN 2001(2)*
SN 91(5) Amusement and Recreation Services; Health and Athletic Club Services; Memberships (S); Admissions Tax (M): *Obsoleted by AN 95(3)*
SN 91(6) Motor Vehicle Fuels Tax (M)
SN 91(7) Motor Vehicle Fuels Tax (M)
SN 91(8) Cigarette Tax (M)
SN 91(9) Motor Vehicle Repair Services; Motor Vehicle Rental (S): *Modified* and *superseded by PS 92(8)*
SN 91(10) Withholding Tax (I)
SN 91(11) Petroleum Products Gross Earnings Tax (M): *Cited in Ruling 95-5*
SN 91(12) *Never Issued*
SN 91(13) Parking (S): *Obsoleted in part by AN 94(3); Obsoleted by AN 2000(8)*
SN 91(14) Motor Vehicles (S)
SN 91(15) Motor Carrier Road Tax (M)
SN 91(16) Transportation Services of Persons (S): *Superseded by SN 91(16.1)*
SN 91(16.1) Transportation Services of Persons (S): *Modified and superseded in part by SN 91(16.2)*
SN 91(16.2) Transportation Services of Persons (S)
SN 91(17) Tax Preparation Services (S): *Modified* and *superseded in part by SN 92(6)*
SN 91(18) Withholding Tax (I): *Modified* and *superseded in part by SN 92(9); Modified and superseded by IP 2001(29)*
SN 91(19) *Never Issued*
SN 91(20) *Never Issued*
SN 91(21) *Never Issued*
SN 91(22) *Never Issued*
SN 91(23) *Never Issued*
SN 91(24) *Never Issued*
SN 91(25) Withholding Tax (I)
SN 91(26) *Never Issued*
SN 91(27) Motor Vehicle Fuels Tax (M)
SN 91(28) Motor Vehicle Fuels Tax (M)

SN 92(1) Gift Tax (M): *Modified* and *superseded in part by SN 93(14)*
SN 92(2) Credit for Taxes Paid to Another Jurisdiction (I)
SN 92(3) Clothing/Fabric/Footwear (S): *Superseded by SN 92(3.1)*
SN 92(3.1) Clothing/Fabric/Footwear (S): *Superseded by PS 2001(6)*
SN 92(4) Returns (I)
SN 92(5) Partnership; S Corporations; Returns (I)
SN 92(6) Tax Preparation Services; Resale of Services (S)
SN 92(7) Partnership; S Corporations; Taxable Income, Nonresident Individuals; Returns (I)
SN 92(8) Marijuana and Controlled Substances Tax (M)

SN 92(9) Withholding Tax (I): *Obsoleted by AN 2001(6); Modified and superseded by IP 2001(28), IP 2001(29)*
SN 92(10) Landfill/Resources Recovery Assessment (M)
SN 92(11) Motor Vehicle Fuels Tax (M): *Superseded by SN 92(11.1)*
SN 92(11.1) Motor Vehicle Fuels Tax (M)
SN 92(12) Agricultural Production (S)
SN 92(13) 1992 Legislative Changes: *Superseded by SN 92(13.1)*
SN 92(13.1) 1992 Legislative Changes: *Obsoleted in part by AN 2000(8)*
SN 92(14) Tourism Account Surcharge (M): *Modified* and *superseded by SN 93(10)*
SN 92(15) Unrelated Business Income Tax (M): *Modified* and *superseded in part by SN 93(3)*
SN 92(16) Nursing Home Tax (M)
SN 92(17) Real Estate Conveyance Tax (M)
SN 92(18) Gift Tax (M)
SN 92(19) Use Tax; Mail Order Sales; Retailer; Nexus; Situs (S): *Revoked by AN 2013(9)*
SN 92(20) Hazardous Waste Assessment (M)
SN 92(21) Hazardous Waste Assessment (M)
SN 92(22) Amusement and Recreation Services; Health and Athletic Club Services; Exempt Organizations (S); Admissions Tax (M): *Obsoleted by AN 95(3)*
SN 92(23) Real Property (Residential); Contractors (In General) (S): *Obsoleted by IP 99(19), AN 2000(8)*
SN 92(24) Motor Vehicle Fuels Tax (M)
SN 92(25) Motor Vehicle Fuels Tax (M)
SN 92(26) Electronic Funds Transfer (M): *Modified and superseded by SN 96(5)*

SN 93(1) Manufacturing Recovery Act of 1992; Fabrication (Exemptions); Processing; Tools; Production Materials; Safety Apparel (S): *Cited in Ruling 94-3; Superseded by SN 93(1.1)*
SN 93(1.1) Manufacturing Recovery Act of 1992; Fabrication (Exemptions); Processing; Tools; Production Materials; Safety Apparel (S): *Cited in PS 98(8)*
SN 93(2) Business Analysis, Management, Management Consulting, and Public Relations Services; Payroll Expense Exclusion; Real Property (Industrial, Commercial, and Income-Producing), General; Gross Receipts/Sales Price (S)
SN 93(3) Unrelated Business Income Tax (M)
SN 93(4) Estimated Tax (I)
SN 93(5) Cigarette Tax (M): *Superseded by SN 93(5.1)*
SN 93(5.1) Cigarette Tax (M): *Superseded by SN 94(3)*
SN 93(6) Cigarette Tax (M)
SN 93(7) 1993 Legislative Changes: *Obsoleted in part by AN 2000(8)*
SN 93(8) Motor Vehicle Fuels Tax (M)
SN 93(9) Motor Vehicle Fuels Tax (M)
SN 93(10) Tourism Account Surcharge (M): *Amplified by SN 96(11); Modified and superseded by PS 98(7)*
SN 93(11) Tire Fee (M): *Superseded by SN 93(11.1)*
SN 93(11.1) Tire Fee (M)
SN 93(12) Alcoholic Beverages Tax (M)
SN 93(13) Aero-derived Gas Turbines; Exemptions (C)
SN 93(14) Succession & Transfer Tax; Gift Tax (M)
SN 93(15) Additional Tax; Apportionment; Clean Alternative Fuel Credit (10%); Employee Training Credit; Employer Assisted Housing Credit; Exemptions; Interest; Machinery and Equipment Expenditure Tax Credit; Manufacturing Facility Credit; Motor Vehicles Exemption; Real Estate Investment Companies; Receipts Factor; Research and Experimental Expenditure Credit; Underpayments (C)
SN 93(16) Petroleum Products Gross Earnings Tax (M)
SN 93(17) Real Estate Conveyance Tax (M)
SN 93(18) Insurance Premiums Tax; Refunds (M)
SN 93(19) Cigarette Tax (M)

SN 93(20) Communications Services Assessment (M)
SN 93(21) Research and Development Credit, Nonincremental Expenditures; Research and Experimental Expenditure Credit (C)
SN 93(22) Motor Carrier Road Tax (M)
SN 93(23) Aircraft Manufacturing, Repair, and Overhaul; Manufacturing (S)
SN 93(24) Motor Vehicle Fuels Tax (M)
SN 93(25) Motor Vehicle Fuels Tax (M)
SN 93(26) Apportionment; Domicile; Nondomiciliary Corporations (C)
SN 93(27) Utility Companies Gross Earnings Tax (M)

SN 94(1) Nursing and Rest Homes (S): *Obsoleted by IP 2002(11)*
SN 94(2) Motor Bus Exemption (S)
SN 94(3) Cigarette Tax (M)
SN 94(4) Cigarette Tax (M)
SN 94(5) Motor Vehicle Fuels Tax (M)
SN 94(6) Motor Vehicle Fuels Tax (M): *Clarified by SN 95(13)*
SN 94(7) Admissions Tax (M): *Superseded by SN 2001(4)*
SN 94(8) Landfill/Resources Recovery Assessment; Solid Waste Assessment (M): *Superseded by SN 94(8.1)*
SN 94(8.1) Landfill/Resources Recovery Assessment; Solid Waste Assessment (M)
SN 94(9) Hazardous Waste Assessment (M)
SN 94(10) *Never Issued*
SN 94(11) Petroleum Products Gross Earnings Tax; Utility Companies Gross Earnings Tax (M)
SN 94(12) 1994 Legislative Changes: *Obsoleted in part by AN 2000(8)*
SN 94(13) Insurance Premiums Tax; Health Care Centers Tax (M): *Modified and superseded by SN 95(2)*
SN 94(14) Motor Vehicle Fuels Tax (M): *Clarified by SN 95(13)*
SN 94(15) Motor Vehicle Fuels Tax (M)
SN 94(16) Dry Cleaning Assessment (M): *Cited in AN 2015(5)*

SN 95(1) Credit for Sales and Use Taxes; CT/NY Reciprocal Agreement (S)
SN 95(2) Hospitals and Health Care Centers (S); Health Care Centers Tax (M)
SN 95(3) Motor Vehicle Fuels Tax (M)
SN 95(4) Motor Vehicle Fuels Tax (M)
SN 95(5) 1995 Legislative Changes: *Obsoleted in part by AN 2000(8)*
SN 95(6) Petroleum Products Gross Earnings Tax (M)
SN 95(7) Gift Tax (M)
SN 95(8) Hazardous Waste Assessment; Solid Waste Assessment (M)
SN 95(9) Utility Companies Gross Earnings Tax (M)
SN 95(10) Exempt Organizations (S): *Cited in AN 95(10); Modified and superseded by SN 98(11)*
SN 95(11) Neighborhood Assistance Program (M), (C)
SN 95(12) Disclosure of Documents or Return Information; Controlling Interest Transfer Tax (M): *Cited in SN 99(2)*
SN 95(13) Motor Vehicle Fuels Tax (M)
SN 95(14) Motor Vehicle Fuels Tax (M)
SN 95(15) Real Estate Conveyance Tax (M)
SN 95(16) Motor Carrier Road Tax (M)
SN 95(17) Consulting Services, Environmental; Hazardous Waste/Other Contaminants; Business Analysis, Management, Management Consulting, and Public Relations Services (S): *Cited in PS 2000(4)*
SN 95(18) Estate Tax; Succession and Transfer Tax (M): *Cited in IP 99(3); Modified and superseded by SN 2001(10)*
SN 95(19) Motor Vehicle Fuels Tax (M)
SN 95(20) Motor Vehicle Fuels Tax (M)

SN 96(1) Motor Vehicle Fuels Tax (M)
SN 96(1.1) Motor Vehicle Fuels Tax (M)
SN 96(2) Motor Vehicle Fuels Tax (M)
SN 96(2.1) Motor Vehicle Fuels Tax (M)
SN 96(3) 1996 Legislative Changes: *Obsoleted in part by AN 2000(8), SN 2003(5)*
SN 96(4) Hospital Gross Earnings Tax (M)
SN 96(5) Electronic Funds Transfer (M); Estimated Taxes (C)
SN 96(6) Hazardous Waste Assessment (M)
SN 96(7) Utility Companies Gross Earnings Tax (M): *Modified and superseded in part by AN 96(10)*
SN 96(8) 1996 Legislative Changes Concerning *Nanny Tax* Withholding Tax (I)
SN 96(9) 1996 Legislative Changes Affecting the Petroleum Products Gross Earnings Tax (M)
SN 96(10) 1995 and 1996 Legislative Changes Affecting the Corporation Business Tax (C)
SN 96(11) Rental Surcharge; Tourism Account Surcharge (M); Governmental Exemption (S): *Modified and superseded by PS 98(7)*
SN 96(12) Cigarette Tax (M)
SN 96(13) Motor Vehicle Fuels Tax (M)
SN 96(14) Motor Vehicle Fuels Tax (M)
SN 96(15) Motor Vehicle Fuels Tax (M)
SN 96(16) Motor Vehicle Fuels Tax (M)
SN 96(17) Insurance Premiums Tax (M); Insurance and Financial Services Export Zone (C), (S)

SN 97(1) Connecticut/New York Reciprocal Tax Program (S)
SN 97(2) Biotechnology Industry (S): *Superseded by PS 98(8)*
SN 97(3) Food and Beverages; Meals; Vending Machines (S): *Modified by PS 99(1); Superseded by PS 2001(5)*
SN 97(4) 1997 Legislative Changes: *Obsoleted in part by AN 2000(8)*
SN 97(5) Motor Vehicle Fuels Tax (M)
SN 97(6) Alcoholic Beverages Tax (M): *Cited in IP 99(3)*
SN 97(7) Connecticut/New York Reciprocal Tax Program (S)
SN 97(8) Motor Vehicle Fuels Tax (M)
SN 97(9) Motor Vehicle Rental (S)
SN 97(10) Water Company (S)

SN 98(1) Connecticut/New York Reciprocal Tax Program (S)
SN 98(2) Estate Tax (M)
SN 98(3) Additional Tax (C); Limited Liability Companies (C), (I); Minimum Tax (C); Returns (C); S Corporations (C),(I); Controlling Interest Transfer Tax (M); Real Estate Conveyance Tax (M); Affiliates, Services by (S); Retailer (S): *Modified and superseded by SN 99(3)*
SN 98(4) S Corporations (C); Alternative Minimum Tax (I); Credit for Personal Property Taxes Paid on Motor Vehicle or Residence (I); Credit for Taxes Paid to Another Jurisdiction (I); Estimated Tax (I); Returns (I); Withholding Tax (I); Limited Liability Companies (I); Partnership (I); Refunds (I); Taxable Income, Resident Individuals (I); Taxable Income, Resident Trust or Estate (I); Use Tax (S)
SN 98(5) Disclosure of Documents or Return Information; Revenue Sharing; Use Tax; Vessels (S): *Modified and superseded by SN 2001(7)*
SN 98(6) Resources Recovery Facilities (S)
SN 98(7) Petroleum Products Gross Earnings Tax (M): *Cited in SN 98(12)*
SN 98(8) Cabaret Tax (M); Electronic Funds Transfer (M); Rental Surcharge (M); Battery Deposit; Bottle Deposit; Component Parts; Computer and Data Processing Services; Core Charges; Coupons; Deposits; Machinery (Manufacturing); Maintenance, Repair, and Warranty Contracts; Meals; Motor Vehicles; Newspapers; Retailer; Tangible Personal Property; Trade-Ins; Uncollectible Accounts; Vending Machines; Vessels (S): *Obsoleted in part by SN 2003(5)*
SN 98(9) Motor Vehicle Fuels Tax (M)
SN 98(10) Buy Connecticut (S): *Cited in IP 2000(26); Modified and superseded by SN 2001(5)*

SN 98(11) Exempt/Nonprofit Organizations, Sales by (S): *Cited in PS 99(1), PS 2002(2); Amplified by IP 2002(11)*
SN 98(12) Petroleum Products Gross Earnings Tax (M): *Superseded by SN 2000(11)*
SN 98(13) Newspapers; Magazines (S): *Obsoleted by SN 2003(5)*

SN 99(1) Connecticut/New York Reciprocal Tax Program (S)
SN 99(2) Disclosure of Documents or Return Information (M)
SN 99(3) Additional Tax (C); Limited Liability Companies (C), (I), (S); Minimum Tax (C); Returns (C); S Corporations (C),(I); Controlling Interest Transfer Tax (M); Real Estate Conveyance Tax (M); Affiliates, Services by (S); Retailer (S): *Cited in Ruling 2000-3*
SN 99(4) 1997 and 1998 Legislation Affecting the Corporation Business Tax: Air Pollution Abatement Facility Credit; Apprenticeship Training Credit; Child Day Care Subsidy and Facility Credit; Clean Alternative Fuel Credit, 10%; Combined Returns; Credits; Critical Industries Investment Fund Credit; Definitions; Electric Supplier Displaced Worker Credit; Employee Training Credit; Employer Assisted Housing Tax Credit; Estimated Taxes; Exemptions; Financial Service Company; Fixed Capital Investment Credit; Foreign Corporation Exemption; Gross Income; Housing Program Credit; Human Capital Investment Credit; Industrial Waste Facility Credit; Insurance Companies; Limited Liability Companies; Neighborhood Assistance Program Credit; New Facilities Credit; Opportunity Voucher Certificate Tax Credit; Passive Investment Company; Real Estate Investment Trusts; Refunds; Related Member; Research and Experimental Expenditure Credit; Research and Development Credit, Nonincremental Expenditures; Returns; S Corporations; Tax Rates; Work Education Credit (C)
SN 99(5) Armed Forces; Motor Vehicles (S): *Modified and superseded by PS 2001(4)*
SN 99(6) Revenue Sharing (S): *Superseded by SN 99(6.1)*
SN 99(6.1) Revenue Sharing (S)
SN 99(7) 1999 Legislation: Affiliates, Services by; Business Analysis, Management, Management Consulting, and Public Relations Services; Calibration Services Exemption; Clean Alternative Fuel; Construction Materials; Direct Payment Permit; Firearm Safety Devices; Fuel; Hospitals and Health Care Centers; Low and Moderate Income Housing; Maintenance Services to Tangible Personal Property; Managed Audit/Managed Compliance; Marketing Services; Medical Equipment; Motor Vehicles; Nonprescription Medicine; Personnel Agencies; Prosthesis; Railroad Exemption; Real Property (Residential); Rebate, Sales Tax; Records of Retailers; Safety Apparel; Training Services; Vessels (S); Admissions Tax; Cabaret Tax; Dues Tax (M)
SN 99(8) Cigarette Tax (M): *Cited in IP 2000(26)*
SN 99(9) Succession and Transfer Tax (M)
SN 99(10) Hospital Gross Earnings Tax (M); Hospitals and Health Care Centers (S)
SN 99(11) Connecticut/New York Reciprocal Tax Program (S)
SN 99(11.1) Connecticut/New York Reciprocal Tax Program (S)
SN 99(12) Nonprescription Medicine; Veterinarians (S): *Cited in IP 2000(26); Modified and superseded by SN 2001(3)*
SN 99(13) Construction Materials (S): *Modified and superseded by SN 99(13.1)*
SN 99(13.1) Construction Materials (S): *Modified and superseded by SN 2000(1)*
SN 99(14) Returns and Reports, Filing (M); Returns (C), (I), (S): *Cited in IP 2000(26); Supplemented and modified and superseded in part by AN 2001(9); Modified and superseded by PS 2002(4)*
SN 99(15) Joint Filing by Spouses; Returns (I)

SN 2000(1) Construction Materials (S): *Modified and superseded by IP 2001(13)*
SN 2000(2) Fabrication Labor; Maintenance Services to Tangible Personal Property; Maintenance, Repair, and Warranty Contracts; Repair Services to Tangible Personal Property; Vessels (S): *Modified and superseded by PS 2005(3)*

SN 2000(3) Agricultural Production; Books; Broadcasting; Child Car Seats; Clothing/Fabric/Footwear; Commercial Fishing; Community Antenna Television Services; Computer and Data Processing Services; Computer Equipment; Computer Software; Contractor Bonds; Direct Payment Permit; Food and Beverages; Fuel; Fulfillment Services; Funeral Establishments; Internet Services; Liability for Collection of Tax; Meals; Medical Equipment; Motor Vehicles; Nexus; Nonprescription Medicine; Payroll Expenses Exclusion; Personnel Agencies; Prepaid Telephone Calling Service; Revenue Sharing; Stadium; Successor Liability; Telecommunications/Telephone Services; Use Tax; Vending Machines; Vessels; Veterinarians (S); Admissions Tax; Cabaret Tax; Dues Tax; Bond or Security for Payment of Tax; Successor Liability (M): *Modified and superseded by SN 2000(3.1)*

SN 2000(3.1) Agricultural Production; Books; Broadcasting; Child Car Seats; Clothing/Fabric/Footwear; Commercial Fishing; Community Antenna Television Services; Computer and Data Processing Services; Computer Equipment; Computer Software; Contractor Bonds; Direct Payment Permit; Food and Beverages; Fuel; Fulfillment Services; Funeral Establishments; Internet Services; Liability for Collection of Tax; Meals; Medical Equipment; Motor Vehicles; Nexus; Nonprescription Medicine; Payroll Expenses Exclusion; Personnel Agencies; Prepaid Telephone Calling Service; Revenue Sharing; Stadium; Successor Liability; Telecommunications/Telephone Services; Use Tax; Vending Machines; Vessels; Veterinarians (S); Admissions Tax; Cabaret Tax; Dues Tax; Bond or Security for Payment of Tax; Successor Liability (M)

SN 2000(4) Motor Vehicle Fuels Tax (M)

SN 2000(5) Hospital Gross Earnings Tax (M)

SN 2000(6) Cigarette Tax (M)

SN 2000(7) Tobacco Products Tax (M)

SN 2000(8) Clothing/Fabric/Footwear; Shipping and Handling Charges (S): *Superseded by SN 2001(6)*

SN 2000(9) Books (S)

SN 2000(10) Gift Tax (M)

SN 2000(11) Petroleum Products Gross Earnings Tax (M): *Cited in SN 2002(13)*

SN 2000(12) Connecticut Life and Health Insurance Guaranty Assoc.; Health Care Centers Tax (M)

SN 2000(13) Utility Companies Gross Earnings Tax (M): *Cited in Ruling 2000-6*

SN 2000(14) Passive Investment Companies (C)

SN 2000(15) Credits; Housing Program Credit; Neighborhood Assistance Program (C), (M); Insurance Reinvestment (C), (I); Apprenticeship Training Credit; Computer Donation Credit; Enterprise Zone; Hiring Incentive Credit; Historic Home Rehabilitation Credit; Human Capital Investment Credit; Machinery and Equipment Expenditure Credit; Manufacturing Facility Credit; Open Space or Watershed Land; Research and Development Credit, Nonincremental Expenditures; Research and Experimental Expenditures Credit; Small Business Administration Guaranty Fee Credit; Traffic Reduction Programs Credit; Urban and Industrial Site Reinvestment Credit (C): *Cited in IP 2001(14); Superseded by IP 2001(17)*

SN 2000(16) Cigarette Tax; Tobacco Products Tax (M): *Modified and superseded by SN 2000(16.1)*

SN 2000(16.1) Cigarette Tax; Tobacco Products Tax (M): *Cited in AN 2004(4)*

SN 2000(17) Resident Individuals, General; Taxable Income, Nonresident Individuals; Taxable Income, Part-Year Resident Individuals; Taxable Income, Resident Individuals (I)

SN 2001(1) Cigarette Tax (M): *Modified and superseded in part and supplemented by AN 2002(4), AN 2003(6); Modified and superseded by AN 2005(7)*

SN 2001(2) Miscellaneous Personal Services; Barbers and Beauticians; Storage; Barter (S)

SN 2001(3) Nonprescription Medicine; Veterinarians (S)

SN 2001(4) Admissions Tax (M): *Modified and superseded by IP 2008(11)*

SN 2001(5) Buy Connecticut (S)

SN 2001(6) Clothing/Fabric/Footwear; Fabrication (Labor); Shipping and Handling Charges (S): *Modified and superseded by SN 2003(9)*

SN 2001(7) Revenue Sharing; Use Tax; Vessels (S); Disclosure of Documents or Return Information (M)
SN 2001(8) Succession and Transfer Tax (M)
SN 2001(9) Broadcasting; Clean Alternative Fuel; Community Antenna Television Services; Computer and Data Processing Services; Computer Equipment; Contractor Bonds; Direct Payment Permit; Fuel Cell Manufacturing; Funeral Establishments; Hospitals and Health Care Centers; Indians; Internet Services; Medical Equipment; Motor Vehicle Parking Services; Nonprescription Medicine; Real Property (Residential); Telecommunications/Telephone Services (S); Admissions Tax; Dues Tax (M)
SN 2001(10) Estate Tax; Succession and Transfer Tax (M)

SN 2002(1) Cigarette Tax; Stamps, Cigarette Tax (M)
SN 2002(2) Cigarette Tax; Stamps, Cigarette Tax (M)
SN 2002(3) Cigarette Tax (M)
SN 2002(4) Cigarette Tax; Stamps, Cigarette Tax (M)
SN 2002(5) 2002 Legislation: Gift Tax (M)
SN 2002(6) Motor Vehicle Fuels Tax (M): *Superseded by SN 2006(2.1)*
SN 2002(6.1) Motor Vehicle Fuels Tax (M)
SN 2002(7) Motor Vehicle Fuels Tax (M)
SN 2002(7.1) Motor Vehicle Fuels Tax (M)
SN 2002(8) 2002 Legislation: Aircraft; Business Analysis, Management, Management Consulting, and Public Relations Services; Clean Alternative Fuel; Computer and Data Processing Services; Fuel; Hospitals and Health Care Centers; Motor Vehicles; Storage; Telecommunications/Telephone Services (S); Rental Surcharge (M): *Modified and superseded by SN 2002(8.1)*
SN 2002(8.1) 2002 Legislation: Aircraft; Business Analysis, Management, Management Consulting, and Public Relations Services; Clean Alternative Fuel; Computer and Data Processing Services; Fuel; Hospitals and Health Care Centers; Motor Vehicles; Storage; Telecommunications/Telephone Services (S); Rental Surcharge (M)
SN 2002(9) Storage (S): *Modified and superseded by SN 2002(9.1)*
SN 2002(9.1) Storage (S)
SN 2002(10) Bonus Depreciation; Deductions; Net Income (C): *Cited in SN 2002(14)*
SN 2002(11) Business Entities Tax (M)
SN 2002(12) 2002 Legislation: Credit Based on Adjusted Gross Income; Credit for Personal Property Taxes Paid on Motor Vehicle or Residence; Estimated Tax; Exemptions; Limited Liability Companies; Nonresident Individuals, General; Partnership; Part-Year Resident Individuals, General; Resident Individuals, General; S Corporations; Taxable Income, Nonresident Individuals; Taxable Income, Resident Individuals (I)
SN 2002(13) Petroleum Products Gross Earnings Tax (M)
SN 2002(14) 2002 Legislation: Air Pollution Abatement Facility Credit; Apprenticeship Training Credit; Child Day Care Subsidy and Facility Credit; Clean Alternative Fuel Credits; Computer Donation Credit; Credits; Critical Industries Investment Fund Credit; Day Care Credit; Deductions; Discretionary Statutes; Electric Supplier Displaced Worker Credit; Electronic Data Processing Equipment Property Tax Credit; Employee Training Credit; Employer Assisted Housing Tax Credit; Exemptions; Financial Institutions Credit; Fixed Capital Investment Credit; Hiring Incentive Credit; Historic Home Rehabilitation Credit; Housing Program Credit; Human Capital Investment Credit; Industrial Waste Facility Credit; Insurance Reinvestment Credit; Interest and Penalties; Machinery and Equipment Expenditure Credit; Manufacturing Facility Credit; Minimum Tax; Neighborhood Assistance Program Credit; Net Income; New Facilities Credit; Research and Development Credit, Higher Education Institutions; Research and Development Credit, Nonincremental Expenditures; Research and Experimental Expenditure Credit; Small Business Administration Guaranty Fee Credit; Traffic Reduction Programs Credit; Urban and Industrial Site Reinvestment Credit; Work Education Credit (C); Business Entities Tax; Credits; Historic Home Rehabilitation Credit (M)
SN 2002(15) Sale and Leaseback (S)

SN 2003(1) Food and Beverages; Meals; Exempt/Nonprofit Organizations, Sales by; Nursing and Rest Homes; Vending Machines (S)
SN 2003(2) February 2003 Legislative Changes
SN 2003(3) Clothing/Fabric/Footwear; Deposits; Fabrication (Labor); Returned Merchandise; Shipping and Handling (S): *Amplified by IP 2006(13)*
SN 2003(4) Community Antenna Television System Companies Tax (M)
SN 2003(5) Magazines; Newspapers; Retailers (S): *Superseded by SN 2003(5.1)*
SN 2003(5.1) Magazines; Newspapers; Retailers (S): *Modified and superseded by PS 2006(6)*
SN 2003(6) Advertising Services; Cooperative Direct Mail Advertising; Media Advertising; Services, Where Rendered (S)
SN 2003(7) Health and Athletic Club Services (S): *Modified and superseded by SN 2003(7.1)*
SN 2003(7.1) Health and Athletic Club Services (S): *Modified and superseded by SN 2007(1)*
SN 2003(8) Payroll Expense Exclusion (S)
SN 2003(9) Clothing/Fabric/Footwear; Fabrication (Labor); Layaways; Returned Merchandise; Shipping and Handling (S): *Modified and superseded by SN 2004(5)*
SN 2003(10) 2003 Legislative Changes: Advertising Services; Affiliates, Services by; Clothing/Fabric/Footwear; Commercial Fishing; Computer and Data Processing Services; Contractor Bonds; Cooperative Direct Mail Advertising; Governmental Exemption (General); Hospitals and Health Care Centers; Magazines; Media Advertising; Newspapers; Seller's Permit (S)
SN 2003(11) Controlling Interest Transfer Tax (M)
SN 2003(12) Gift Tax (M)
SN 2003(13) Succession Tax (M)
SN 2003(14) Solid Waste Assessment (M)
SN 2003(15) Community Antenna Television Companies Tax; Satellite Companies (M); Community Antenna Television Services (S)
SN 2003(16) Health Care Centers Tax (M)
SN 2003(17) Insurance Premiums Tax (M)
SN 2003(18) Cigarette Tax; Successor Liability; Tobacco Products Tax (M): *Supplemented by AN 2004(8)*
SN 2003(19) Motor Carrier Road Tax (M)
SN 2003(20) Contractor Bonds; Direct Payment Permit (S); Bond or Security for Payment of Tax (M): *Modified and superseded by SN 2005(12)*
SN 2003(21) Alternative Minimum Tax; Credit for Personal Property Taxes Paid on Motor Vehicle or Residence; Partnership; Rate of Tax; Returns; S Corporations; Taxable Income, Resident Individuals (I)
SN 2003(22) Related Member (C)

SN 2004(1) Estate Tax (M): *Modified and superseded by SN 2004(1.1)*
SN 2004(1.1) Estate Tax (M)
SN 2004(2) Motor Vehicle Fuels Tax (M)
SN 2004(3) 2004 Legislative Changes to Sales and Use Taxes
SN 2004(4) *Never Issued*
SN 2004(5) Clothing/Fabric/Footwear; Fabrication (Labor); Layaways; Returned Merchandise; Shipping and Handling (S): *Modified and superseded by SN 2006(10)*
SN 2004(6) Real Estate Conveyance Tax (M)
SN 2004(7) Utility Company Gross Earnings Tax (M)
SN 2004(8) Seed Oyster Tax (M)

SN 2005(1) Cigarette Tax (M)
SN 2005(2) Petroleum Products Gross Earnings Tax (M)
SN 2005(3) Petroleum Products Gross Earnings Tax (M)
SN 2005(4) 2005 Legislation (Books; Contractor Bonds; Nexus; Sales Agent Services; (S); Alcoholic Beverages Tax; Dry Cleaning Assessment (M))
SN 2005(5) Nursing Home User Fee (M)

SN 2005(6) Alcoholic Beverages Tax (M); Retailers (S)
SN 2005(7) 2005 Legislative Changes to Corporation Business Tax: Assessments; Carrying on Business; Credits; Surtax; Urban and Industrial Site Reinvestment Credit (C); Disclosure of Documents or Return Information (M): *Modified and superseded in part by SN 2006(8)*
SN 2005(8) Cigarette Tax; Vending Machines (M)
SN 2005(9) *Never Issued*
SN 2005(10) Generation-Skipping Transfer Tax; Gift Tax; Estate Tax; Succession and Transfer Tax (M)
SN 2005(11) Rental Surcharge (M): *Modified and superseded by PS 2007(3)*
SN 2005(12) Contractor Bonds; Direct Payment Permit (S); Bond or Security for Payment of Tax (M)
SN 2005(13) Construction Materials; Energy Efficient Items (S): *Modified and superseded by SN 2005(13.1)*
SN 2005(13.1) Construction Materials; Energy Efficient Items (S): *Modified and superseded by SN 2005(13.2)*
SN 2005(13.2) Construction Materials; Energy Efficient Items (S): *Cited in SN 2006(1), SN 2007(4)*

SN 2006(1) Construction Materials; Energy Efficient Items (S): *Modified and superseded by SN 2006(1.1)*
SN 2006(1.1) Construction Materials; Energy Efficient Items (S)
SN 2006(2) Petroleum Products Gross Earnings Tax (M)
SN 2006(3) Cigarette Tax; Licensing and Registration; Tobacco Products Tax (M)
SN 2006(4) Alcoholic Beverages Tax (M)
SN 2006(5) Estate Tax; Gift Tax (M)
SN 2006(6) Utility Companies Gross Earnings Tax (M)
SN 2006(7) 2006 Changes to Sales and Use Taxes and Admissions Tax: Aircraft Manufacturing, Repair and Overhaul; Business Analysis, Management, Management Consulting and Public Relations Services; Construction Materials; Energy Efficient Items; Governmental Exemption (Contractors); Health and Athletic Club Services; Marketing Services; Motor Vehicles; Personnel Services (S)
SN 2006(8) 2006 Changes Affecting Corporation Business Tax: Apprenticeship Training Credit; Computer Donation Credit; Credits; Displaced Worker Credit; Employer-Assisted Housing Credit; Film Production Credit; Historic Structure Rehabilitation Credit; Housing Program Credit; New Jobs Creation Credit; Surtax (C)
SN 2006(9) *Never Issued*
SN 2006(10) Clothing/Fabric/Footwear; Fabrication (Labor); Layaways; Returned Merchandise; Shipping and Handling (S): *Modified and superseded by IP 2012(12)*
SN 2006(11) 2006 Legislative Changes Affecting Income Tax: Civil Unions; Credit Based on Adjusted Gross Income; Credit for Personal Property Taxes Paid on Motor Vehicle or Residence; Estimated Tax; Limited Liability Companies; Joint Filing by Spouses; Nonresident Individuals, General; Partnerships; Part-Year Resident Individuals, General; Resident Individuals, General; Returns; S Corporations; Taxable Income, Resident Individuals (I)
SN 2006(12) Business Entities Tax (M)

SN 2007(1) Health and Athletic Club Services (S)
SN 2007(2) Energy Efficient Items (S): *Cited in SN 2007(4); modified and superseded by SN 2007(2.1)*
SN 2007(2.1) Energy Efficient Items (S): *Cited in SN 2007(4)*
SN 2007(3) Energy Efficient Items (S): *Cited in SN 2007(4)*
SN 2007(4) Construction Materials; Energy Efficient Items (S)
SN 2007(5) Petroleum Products Gross Earnings Tax (M)
SN 2007(6) Real Estate Conveyance Tax (M)
SN 2007(7) Construction Materials; Energy Efficient Items (S): *Cited in SN 2007(4)*

SN 2007(8) 2007 Changes to Sales and Use Taxes, Machinery Rental Surcharge and Admissions Tax: Admissions Tax; Rental Surcharge (M); Community Antenna Television Services; Construction Materials; Energy Efficient Items; Motor Vehicles; Payroll Expense Exclusion; Telecommunications/Telephone Services (S)
SN 2007(9) Community Antenna Television Companies; Satellite Companies (M)
SN 2007(10) Controlling Interest Transfer Tax (M)

SN 2008(1) Motor Vehicle Fuels Tax; Petroleum Products Tax (M): *Modified and superseded by SN 2008(1.1)*
SN 2008(1.1) Motor Vehicle Fuels Tax; Petroleum Products Tax (M):

SN 2009(1) Motor Vehicle Fuels Tax (M)
SN 2009(2) Tobacco Products Tax (M)
SN 2009(3) 2009 Legislation Affecting Income Tax (I)
SN 2009(4) Administrative/Procedural; Interest and Penalties (M)
SN 2009(5) Administrative/Procedural; Voluntary Disclosure (M)
SN 2009(6) 2009 Legislation Affecting Sales and Use Taxes (S)
SN 2009(7) *Never Issued*
SN 2009(8) Estate Tax; Gift Tax (M)
SN 2009(9) Real Estate Conveyance Tax (M)
SN 2009(10) *Never Issued*
SN 2009(11) 2009 Legislative Changes Affecting Corporation Business Tax (C)

SN 2010(1) *Never Issued*
SN 2010(2) Motor Vehicles; Energy Efficient Items (S)
SN 2010(3) 2010 Legislative Changes Affecting the Income Tax (I), (C)
SN 2010(4) Real Estate Conveyance Tax (M): *Modified and superseded by SN 2010(4.1)*
SN 2010(4.1) Real Estate Conveyance Tax (M)
SN 2010(5) *Never Issued*
SN 2010(6) 2010 Legislation Affecting Sales and Use Taxes and Admissions Tax (S), (M)
SN 2010(7) Computer Donation Credit; Digital Animation Production Company Credit; Film Production Credit; Financial Institutions Credit; Insurance Reinvestment Credit; Service Facility Credit; Small Business Administration Guaranty Fee Credit; (C); Credits; Neighborhood Assistance Program (C, M); Qualified Small Business Job Creation Credit (C, I); Vocational Rehabilitation Job Creation Credit (C, I); Angel Investor Credit; Taxable Income, Resident Individuals; Withholding (I); Air Carriers Tax; Community Antenna Television System Companies Tax; Express, Telegraph or Cable Business Tax; Insurance Premiums Tax; Railroad Companies Tax; Satellite Companies; Utility Companies Gross Earnings Tax (M)
SN 2010(8) Cigarette Tax; Tobacco Products Tax (M)
SN 2010(9) Energy Efficient Items; Renewable Energy (S): *Modified and superseded by SN 2010(9.1)*
SN 2010(9.1) Energy Efficient Items; Renewable Energy (S)

SN 2011(1) Motor Vehicle Fuels Tax (M)
SN 2011(2)
SN 2011(3) Real Estate Conveyance Tax (M)
SN 2011(4) Alcoholic Beverages Tax (M)
SN 2011(5)
SN 2011(6) 2011 Legislation (all taxes)
SN 2011(7) Alcoholic Beverages Tax (M)
SN 2011(8) Tobacco Products Tax (M)
SN 2011(9) 2011 Legislative Changes Affecting Sales and Use Taxes (S)
SN 2011(10) Motor Vehicles; Motor Vehicle Rental; Motor Vehicle Storage; Motor Vehicle Towing and Road Services (S)
SN 2011(11) Electric Generation Tax (M): *Modified by SN 2013(8)*

SN 2011(12) 2011 Legislative Changes to Income Tax (I)
SN 2011(13)
SN 2011(14) Nursing Home User Fee (M)
SN 2011(15) Hospital Net Patient Revenue Tax (M)
SN 2011(16) Intermediate Care Facility User Fee (M)
SN 2011(17) Contractor Bonds (S); Bond or Security for Payment of Tax (M): *Modified and superseded by SN 2012(2)*
SN 2011(18) Nonadmitted Insurance (M)
SN 2011(19) Credits; Insurance Premiums Tax (M)
SN 2011(20) Credits; Health Care Center Tax (M)

SN 2012(1)
SN 2012(2) Contractor Bonds (S); Bond or Security for Payment of Tax (M)
SN 2012(3) Petroleum Products Gross Earnings Tax (M)
SN 2012(4) Records of Retailers (S)
SN 2012(5) Affiliates, Services by; Connecticut Development Authority/Connecticut Innovations, Inc.; Prepaid Telephone Calling Service; Records of Retailers (S); Marijuana and Controlled Substances Tax (M)
SN 2012(6) Job Expansion Tax Credit; Manufacturing Reinvestment Account (C), (I); Credit for Personal Property Taxes Paid on Motor Vehicle or Residence; Learn Here, Live Here Program; Taxable Income, Resident Individuals (I)
SN 2012(7) Prepaid Telephone Calling Service (S): *Modified and superseded by SN 2013(2)*

SN 2013(1) Business Entity Tax (M)
SN 2013(2) Prepaid Telephone Calling Service (S): *Modified and superseded by SN 2015(3)*
SN 2013(3) Petroleum Products Gross Earnings Tax (M)
SN 2013(4) Cigarettes (S); Cigarette Tax (M)
SN 2013(5) 2013 Legislative Changes Affecting Sales and Use Taxes (S): *Modified and superseded in part by SN 2014(3)*
SN 2013(6) Additional Tax; Apprenticeship Training Credit; Credits; Displaced Worker Credit; Electric Supplier Displaced Worker Credit; Film Production Credit; Film Production Infrastructure Credit; Hiring Incentive Credit; Historic Home Rehabilitation Credit; Imposition of Tax; Job Expansion Tax Credit; Open Space or Watershed Land; Research and Development Credit, Higher Education Institutions; Research and Development Credit, Nonincremental Expenditures; Surtax (C)
SN 2013(7) 2013 Legislative Changes Affecting the Personal Income Tax (I)
SN 2013(8) Electric Generation Tax (M)

SN 2014(1)
SN 2014(2) Motor Vehicle Fuels Tax (M): *Modified and superseded by SN 2015(2)*
SN 2014(3) 2014 Legislative Changes Affecting Sales and Use Taxes, Room Occupancy Tax, Prepaid Wireless E 9-1-1 Fee, and Admissions Tax
SN 2014(4) Cigarette Tax (M)
SN 2014(5) 2014 Legislative Changes Affecting the Income Tax: Allocation and Apportionment; Fiduciary Adjustment; Homeownership Incentive Program; Manufacturing Reinvestment Account; Refunds; Returns (Check-offs);Taxable Income, Nonresident Individuals; Taxable Income, Nonresident Trusts and Estates; Taxable Income, Resident Individuals; Taxable Income, Resident Trust or Estate (I)

SN 2015(1) Nonprescription Medicine; Veterinarians (S)
SN 2015(2) Motor Vehicle Fuels Tax (M)
SN 2015(3) Prepaid Telephone Calling Service (S)
SN 2015(4) Car Wash Services (S)
SN 2015(5) 2015 Legislation Affecting Sales and Use Taxes, Rental Surcharge, Dry Cleaning Surcharge, and Admissions Tax
SN 2015(6) Ambulatory Surgical Center (M)

SN 2015(7) Credit Based on Adjusted Gross Income; Credit for Personal Property Taxes Paid on Motor Vehicles or Residence; Earned Income Tax Credit; Exemptions; Joint Filing by Spouses; Rate of Tax; Resident Individuals, General; Taxable Income, Resident Individuals; Withholding (I)
SN 2015(8) Cigarette Tax; Bond or Security for Payment of Tax; Stamps, Cigarette Tax (M)
SN 2015(9) Apportionment; Combined Returns; Credits; Estimated Taxes; Film Production Credit; Neighborhood Assistance Program Credit; Net Operating Losses; Surtax; Unitary Business; Urban and Industrial Site Reinvestment Credit (C); Neighborhood Assistance Program (M)

Policy Statements (PSs)

PS 90(1) Animals; Casual and Occasional Sale (S)
PS 90(2) Mobile Mfd. Homes/Modular Homes; Tangible Personal Property; Contractors (In General) (S)
PS 90(3) Printers/Printed Material/Publishers; Manufacturing; Photocopying (S): *Cited in Ruling 94-6; Supplemented by Ruling 90-54; Obsoleted by PS 95(4)*
PS 90(4) Printers/Printed Material/Publishers (S): *Obsoleted by PS 95(4)*
PS 90(5) Combined Returns (C): *Superseded by PS 92(1)*
PS 90(6) Succession and Transfer Tax; Capital Gains, Dividends, and Interest Tax (M): *Obsoleted in part by AN 94(2)*

PS 91(1) Dissolution; Liability for Tax; Mergers (C)
PS 91(2) Exempt Organizations (S): *Obsoleted by SN 95(10)*
PS 91(3) Refunds (S): *Superseded by PS 98(5)*
PS 91(4) Disclosure of Documents or Return Information (M): *Modified and superseded by IP 96(14); Cited in IN 96(1)*
PS 91(5) Disclosure of Documents or Return Information (M): *Modified and superseded by IP 96(12)*
PS 91(6) Administrative/Procedural (Miscellaneous); Precedential Value; Rulings (M): *Superseded by PS 91(6.1)*
PS 91(6.1) Administrative/Procedural (Miscellaneous); Precedential Value; Rulings (M): *Modified and superseded by PS 91(6.2)*
PS 91(6.2) Administrative/Procedural (Miscellaneous); Precedential Value; Rulings (M): *Modified and superseded by PS 2000(7)*
PS 91(7) Agricultural Production (S): *Superseded by PS 91(7.1)*
PS 91(7.1) Agricultural Production (S): *Superseded by PS 91(7.2)*
PS 91(7.2) Agricultural Production (S): *Modified and superseded by PS 91(7.3)*
PS 91(7.3) Agricultural Production (S): *Modified and superseded by PS 91(7.4)*
PS 91(7.4) Agricultural Production (S): *Modified and superseded by PS 91(7.5)*
PS 91(7.5) Agricultural Production (S): *Modified and superseded by IP 97(8)*

PS 92(1) Combined Returns (C)
PS 92(2) Training Services; Consulting Services, Business (S): *Cited in Ruling 92-14; Superseded by PS 92(2.1)*
PS 92(2.1) Training Services; Consulting Services, Business (S): *Clarified by Ruling 94-12; Modified and superseded by PS 2000(4); Cited in Rulings 94-17, 97-1*
PS 92(3) Taxable Income, Resident Individuals (I): *Modified and superseded by PS 92(3.1)*
PS 92(3.1) Taxable Income, Resident Individuals (I): *Modified and superseded by PS 2003(6)*
PS 92(4) Taxpayers, Rights of (M): *Superseded by PS 92(4.1)*
PS 92(4.1) Taxpayers, Rights of (M): *Superseded by PS 92(4.2)*
PS 92(4.2) Taxpayers, Rights of (M): *Modified and superseded by PS 99(4)*
PS 92(5) Apportionment; Receipts Factor (C)
PS 92(6) Business Analysis, Management, Management Consulting, and Public Relations Services; Consulting Services, Business; Management Services (S)
PS 92(7) Motor Carrier Road Tax (M): *Modified and superseded by PS 92(7.1)*

PS 92(7.1) Motor Carrier Road Tax (M)

PS 92(8) Motor Vehicle Repair Services (S): *Cited in Rulings 93-18, 94-4; Modified and superseded by PS 92(8.1)*

PS 92(8.1) Motor Vehicle Repair Services (S): *Obsoleted by AN 2000(8)*

PS 92(9) Consulting Services, Financial; Investment Advisory/Banking Services (S)

PS 92(10) Motor Vehicle Fuels Tax (M): *Superseded by PS 92(10.1)*

PS 92(10.1) Motor Vehicle Fuels Tax (M): *Cited in SN 95(3), SN 95(4), SN 95(14), SN 95(20); modified and superseded by SN 2014(2)*

PS 92(11) Veterinarians; Medical Equipment; Prescription Medicine; Nonprescription Medicines (S): *Superseded by PS 92(11.1)*

PS 92(11.1) Veterinarians; Medical Equipment; Prescription Medicine; Nonprescription Medicines (S): *Superseded by PS 92(11.2)*

PS 92(11.2) Veterinarians; Medical Equipment; Prescription Medicine; Nonprescription Medicines (S): *Modified by SN 99(12); Modified and superseded by PS 2001(9)*

PS 92(12) Limited Liability Companies (C), (I); Partnership; Returns (I): *Modified and superseded by PS 92(12.1)*

PS 92(12.1) Limited Liability Companies (C), (I); Partnership; Returns (I)

PS 92(13) Audio Production; Video Production; Tangible Personal Property; Intangible Personal Property; Resale of Services; Resale of Tangible Personal Property (S): *Cited in Ruling 95-7*

PS 92(14) Motor Vehicle Fuels Tax (M): *Superseded by PS 92(14.1)*

PS 92(14.1) Motor Vehicle Fuels Tax (M): *Superseded by PS 92(14.2)*

PS 92(14.2) Motor Vehicle Fuels Tax (M): *Modified and superseded by PS 92(14.3)*

PS 92(14.3) Motor Vehicle Fuels Tax (M): *Modified and superseded by PS 92(14.4)*

PS 92(14.4) Motor Vehicle Fuels Tax (M)

PS 92(15) Room Occupancy Tax; Meals (S): *Superseded by PS 92(15.1)*

PS 92(15.1) Room Occupancy Tax; Meals (S): *Cited in Ruling 95-6; Modified and superseded by PS 2001(13)*

PS 93(1) Commercial Fishing; Vessels (S): *Superseded by PS 93(1.1)*

PS 93(1.1) Commercial Fishing; Vessels (S): *Superseded by PS 93(1.2)*

PS 93(1.2) Commercial Fishing; Vessels (S): *Superseded by PS 93(1.3)*

PS 93(1.3) Commercial Fishing; Vessels (S): *Superseded by PS 93(1.4)*

PS 93(1.4) Commercial Fishing; Vessels (S): *Superseded by PS 93(1.5)*

PS 93(1.5) Commercial Fishing; Vessels (S): *Superseded by PS 93(1.6)*

PS 93(1.6) Commercial Fishing; Vessels (S): *Superseded by PS 2000(3)*

PS 93(2) Governmental Exemption (General) (S): *Amplified by SN 96(11); Cited in PS 98(7); Modified and superseded by PS 2007(6)*

PS 93(3) Employment Agencies; Payroll Expenses Exclusion; Personnel Agencies; Employee Leasing (S): *Superseded by PS 93(3.1)*

PS 93(3.1) Employment Agencies; Payroll Expenses Exclusion; Personnel Agencies; Leased Employees (S): *Superseded by PS 93(3.2); Cited in Rulings 94-17, 97-1, 97-5; Clarified by Ruling 94-18*

PS 93(3.2) Employment Agencies; Payroll Expenses Exclusion; Personnel Agencies; Leased Employees (S): *Cited in IP 2000(26); Modified and superseded by PS 2007(7)*

PS 93(4) Assessments; Retailer (S): *Modified and superseded by PS 2013(1)*

PS 93(5) Real Estate Conveyance Tax (M); Limited Liability Company (C): *Modified* and *superseded by PS 93(5.1)*

PS 93(5.1) Real Estate Conveyance Tax (M); Limited Liability Company (C)

PS 94(1) Containers; Packaging and Crating; Resale of Tangible Personal Property (S)

PS 94(2) Maintenance, Repair, and Warranty Contracts; Resale of Tangible Personal Property; Resale of Services (S): *Amplified by PS 96(10); Modified by SN 2000(2); Obsoleted in part by AN 2000(8)*

PS 94(3) Utility Exemption (S): *Superseded by PS 94(3.1)*

PS 94(3.1) Utility Exemption (S): *Modified and superseded by PS 94(3.2)*

PS 94(3.2) Utility Exemption (S): *Cited in Rulings 96-6, 99-3; PS 98(8)*
PS 94(4) Petroleum Products Gross Earnings Tax (M): *Modified and superseded by PS 94(4.1)*
PS 94(4.1) Petroleum Products Gross Earnings Tax (M): *Modified and superseded by PS 2001(10)*
PS 94(5) Air Pollution Control Facilities (S); Air Pollution Abatement Facility Credit (C)
PS 94(6) Refuse Removal Services (S): *Superseded by PS 99(5)*
PS 94(7) Contractors (In General); Fabrication (Exemptions); Fabrication (Labor); Installation (Real Property); Installation (Tangible Personal Property); Manufacturing; Manufacturing Recovery Act of 1992; Real Property (Industrial, Commercial, and Income-Producing), General (S)
PS 94(8) Aircraft; Flight Instruction/Chartering Services (S): *Modified and superseded by PS 94(8.1)*
PS 94(8.1) Aircraft; Flight Instruction/Chartering Services (S): *Cited in IP 2000(26)*

PS 95(1) Administrative/Procedural (Miscellaneous) (M): *Modified and superseded in part by AN 95(7); Superseded by PS 95(1.1)*
PS 95(1.1) Administrative/Procedural (Miscellaneous) (M): *Superseded by PS 95(1.2)*
PS 95(1.2) Administrative/Procedural (Miscellaneous) (M): *Modified and superseded by PS 2000(8)*
PS 95(2) Governmental Exemption (General) (S): *Cited in PS 98(4), PS 98(7); Modified and superseded by PS 2000(1.1)*
PS 95(3) Meals; Food and Beverages (S): *Modified by SN 97(3)*
PS 95(4) Printers/Printed Materials/Publishers; Photocopying (S): *Modified and superseded by PS 2001(7)*
PS 95(5) Graphic Design; Advertising Services; Cooperative Direct Mail Advertising; Printers/Printed Materials/ Publishers; Intangible Personal Property (S)

PS 96(1) Withholding Tax (I): *Modified and superseded by PS 2002(1)*
PS 96(2) Discounts (S)
PS 96(3) Admissions Tax (M)
PS 96(4) Refunds (C), (M), (I), (S)
PS 96(5) Promotional Items; Resale of Tangible Personal Property (S)
PS 96(6) Low and Moderate Income Housing (S): *Modified and superseded by PS 96(6.1)*
PS 96(6.1) Low and Moderate Income Housing (S): *Modified and superseded by PS 2002(6)*
PS 96(7) Meals; Exempt Organizations; Governmental Exemption (General); Room Occupancy Tax (S): *Modified and superseded in part by SN 98(11); Modified by PS 2000(1.1); Amplified by IP 2002(11); Modified and superseded by PS 2003(4)*
PS 96(8) Waste Treatment Facilities (S): *Modified and superseded by PS 99(3)*
PS 96(9) Alcoholic Beverages Tax (M): *Suspended by AN 96(9); Obsoleted by SN 97(6)*
PS 96(10) Motor Vehicle Rental; Trade-Ins; Maintenance, Repair, and Warranty Contracts (S)

PS 98(1) Coupons; Cash Equivalents; Discounts; Promotional Items; Rebates; Gross Receipts/Sales Price; Intangible Personal Property (S): *Superseded by PS 98(1.1)*
PS 98(1.1) Coupons; Cash Equivalents; Discounts; Promotional Items; Rebates; Gross Receipts/Sales Price; Intangible Personal Property (S): *Cited in IP 99(2.1); Superseded by PS 2007(5)*
PS 98(2) Computer and Data Processing Services; Computer Software; Internet Services; Nexus; Promotional Items; Retailer; Use Tax (S): *Amplified by PS 98(6); Modified and superseded by PS 2003(2); Cited in PS 98(8), IP 2000(26)*
PS 98(3) Computer and Data Processing Services; Computer Equipment; Computer Software; Consulting Services, Business; Installation of Tangible Personal Property; Internet Services; Maintenance Services to Tangible Personal Property; Maintenance, Repair, and Warranty Contracts; Personnel Agencies; Repair Services to Tangible Personal Property; Stenographic Services; Training Services (S): *Modified and superseded by PS 2003(3); Cited in PS 98(8), IP 2000(26)*
PS 98(4) Governmental Exemption (General); Meals; Room Occupancy Tax (S): *Modified and superseded by PS 2006(3), PS 2006(4)*

PS 98(5) Refunds; Aircraft; Motor Vehicles; Vessels (S): *Cited in PS 2001(1)*
PS 98(6) Internet Services; Community Antenna Television Services (S); Community Antenna Television Systems Companies Tax (M): *Modified and superseded by PS 2001(8)*
PS 98(7) Rental Surcharge; Tourism Account Surcharge (Motor Vehicle Rental) (M); Governmental Exemption (General) (S): *Modified by PS 2000(1.1); Modified and superseded by PS 2000(5)*
PS 98(8) Biotechnology Industry; Safety Apparel (S): *Cited in IP 2000(26)*

PS 99(1) Food and Beverages; Meals; Vending Machines; Resale of Tangible Personal Property; Exempt Organizations; Exempt/Nonprofit Organizations, Sales by; Hospitals and Health Care Centers; Nursing and Rest Homes (S): *Cited in IP 2000(26); Modified and superseded by PS 2002(2)*
PS 99(2) Air Pollution Control Facilities (S)
PS 99(3) Waste Treatment Facilities (S): *Modified and superseded by PS 2014(1)*
PS 99(4) Taxpayers, Rights of (M): *Modified and superseded by PS 2001(3)*
PS 99(5) Refuse Removal Services (S)
PS 99(6) Health Care Centers Tax (M); Hospital and Health Care Center (S)
PS 99(7) Insurance Premiums Tax (M)

PS 2000(1) Governmental Exemption (General) (S): *Superseded by PS 2000(1.1)*
PS 2000(1.1) Governmental Exemption (General) (S): *Superseded by PS 2009(2)*
PS 2000(2) Alcoholic Beverages Tax (M)
PS 2000(3) Commercial Fishing; Vessels (S); Estimated Tax (I): *Obsoleted by IP 2000(25)*
PS 2000(4) Consulting Services, Business; Training Services (S): *Cited in IP 2000(26), Ruling 2015-2*
PS 2000(5) Rental Surcharge; Tourism Account Surcharge (M); Governmental Exemption (General) (S): *Cited in IP 2000(26); Modified and superseded by PS 2002(5)*
PS 2000(6) Safety Apparel (S): *Cited in IP 2000(26); Superseded by PS 2004(4)*
PS 2000(7) Administrative/Procedural (Miscellaneous); Precedential Value; Rulings (M): *Modified and superseded by PS 2008(2)*
PS 2000(8) Administrative/Procedural (Miscellaneous); Rulings (M)

PS 2001(1) Uncollectible Accounts (S)
PS 2001(2) Room Occupancy Tax (S)
PS 2001(3) Taxpayers, Rights of (M): *Modified and superseded by PS 2007(2)*
PS 2001(4) Armed Forces; Motor Vehicles (S): *Cited in IP 2004(27)*
PS 2001(5) Food and Beverages; Meals; Records of Retailers; Vending Machines (S): *Cited in PS 2002(2)*
PS 2001(6) Clothing/Fabric/Footwear (S): *Modified and superseded by SN 2003(3)*
PS 2001(7) Printers/Printed Materials/Publishers; Photocopying (S)
PS 2001(8) Internet Services; Community Antenna Television Services (S); Community Antenna Television Systems Companies Tax (M)
PS 2001(9) Veterinarians; Medical Equipment; Nonprescription Medicine; Prescription Medicine (S): *Cited in SN 2001(3); modified and superseded in part by SN 2015(1)*
PS 2001(10) Petroleum Products Gross Earnings Tax (M)
PS 2001(11) Admissions Tax (M)
PS 2001(12) Computer Software; Manufacturing (S)
PS 2001(13) Room Occupancy Tax; Meals (S): *Modified and superseded by PS 2003(1)*
PS 2001(14) Financial Disability (M); Refunds (M), (S), (I)

PS 2002(1) Withholding Tax (I): *Modified and superseded by PS 2002(1.1)*
PS 2002(1.1) Withholding Tax (I): *Modified and superseded by PS 2003(5)*
PS 2002(2) Food and Beverages; Meals; Vending Machines; Resale of Tangible Personal Property; Exempt Organizations; Exempt/Nonprofit Organizations, Sales by; Hospitals and Health Care Centers; Nursing and Rest Homes (S)

PS 2002(3) Exempt/Nonprofit Organizations, Sales by; Governmental Exemption (General); Resale of Tangible Personal Property (S)
PS 2002(4) Returns and Reports, Filing (M); Returns (C), (I), (S): *Modified and superseded by PS 2005(4)*
PS 2002(5) Rental Surcharge; Tourism Account Surcharge (Motor Vehicle Rental) (M); Governmental Exemption (General) (S)
PS 2002(6) Low and Moderate Income Housing (S)

PS 2003(1) Room Occupancy Tax; Meals (S)
PS 2003(2) Computer and Data Processing Services; Computer Software; Internet Services; Nexus; Promotional Items; Retailer; Use Tax (S): *Modified and superseded by PS 2004(2)*
PS 2003(3) Computer and Data Processing Services; Computer Equipment; Computer Software; Consulting Services, Business; Installation of Tangible Personal Property; Internet Services; Maintenance Services to Tangible Personal Property; Maintenance, Repair and Warranty Contracts; Personnel Agencies; Rate of Tax; Repair Services to Tangible Personal Property; Stenographic Services; Training Services (S): *Modified and superseded by PS 2004(3)*
PS 2003(4) Meals; Exempt Organizations; Exempt/Nonprofit Organizations, Sales by; Governmental Exemption (General); Refunds (S): *Modified and superseded by PS 2006(3)*
PS 2003(5) Withholding (I): *Modified and superseded by PS 2004(1)*
PS 2003(6) Taxable Income, Resident Individuals (I): *Modified and superseded by PS 2005(2)*
PS 2003(7) Insurance Premiums Tax (M)
PS 2003(8) Health Care Centers Tax (M)

PS 2004(1) Withholding (I): *Modified and superseded by PS 2005(1)*
PS 2004(2) Computer and Data Processing Services; Computer Software; Internet Services; Nexus; Promotional Items; Retailer; Use Tax (S): *Modified and superseded in part by SN 2015(5)*
PS 2004(3) Computer and Data Processing Services; Computer Equipment; Computer Software; Consulting Services, Business; Installation of Tangible Personal Property; Internet Services; Maintenance Services to Tangible Personal Property; Maintenance, Repair and Warranty Contracts; Personnel Agencies; Rate of Tax; Repair Services to Tangible Personal Property; Stenographic Services; Training Services (S): *Modified and superseded by PS 2006(8)*
PS 2004(4) Safety Apparel (S)

PS 2005(1) Withholding (I): *Modified and superseded by PS 2006(1)*
PS 2005(2) Taxable Income, Resident Individuals (I)
PS 2005(3) Vessels; Fabrication Labor; Maintenance Services to Tangible Personal Property; Maintenance, Repair and Warranty Contracts; Repair Services to Tangible Personal Property (S): *Superseded by IP 2006(12)*
PS 2005(4) Returns and Reports, Filing (M); Returns (C), (I), (S): *Modified and superseded by PS 2008(3)*

PS 2006(1) Withholding (I): *Modified and superseded by PS 2007(1)*
PS 2006(2) *Never Issued*
PS 2006(3) Meals; Exempt Organizations; Exempt/Nonprofit Organizations, Sales by; Governmental Exemption (General); Refunds (S)
PS 2006(4) Governmental Exemption (General); Meals; Room Occupancy Tax (S): *Modified and superseded by PS 2010(7)*
PS 2006(5) *Never Issued*
PS 2006(6) Magazines; Newspapers; Retailers (S)
PS 2006(7) *Withdrawn*

PS 2006(8) Computer and Data Processing Services; Computer Equipment; Computer Software; Consulting Services, Business; Installation of Tangible Personal Property; Internet Services; Maintenance Services to Tangible Personal Property; Maintenance, Repair and Warranty Contracts; Personnel Agencies; Rate of Tax; Repair Services to Tangible Personal Property; Stenographic Services; Training Services (S): *Modified and superseded in part by SN 2015(5)*

PS 2006(9) Audio Production; Video Production (S)

PS 2007(1) Withholding (I)

PS 2007(2) Taxpayers, Rights of (M)

PS 2007(3) Rental Surcharge (M)

PS 2007(4) Credits; Film Production Credit (C); Withholding Tax (I); Gross Receipts/Sales Price; Payroll Expense Exclusion (S); Business Entities Tax (M)

PS 2007(5) Coupons; Cash Equivalents; Discounts; Promotional Items; Rebates; Gross Receipts/Sales Price; Intangible Personal Property (S)

PS 2007(6) Governmental Exemption (General) (S): *Modified and superseded by PS 2011(4)*

PS 2007(7) Employment Agencies; Payroll Expense Exclusion; Personnel Agencies; Leased Employees (S): *Cited in Ruling 2015-2*

PS 2008(1) Withholding (I): *Modified and superseded by PS 2009(1)*

PS 2008(2) Administrative/Procedural (Miscellaneous); Precedential Value; Rulings (M)

PS 2008(3) Returns and Reports, Filing (M); Returns (C), (I), (S): *Modified and superseded by PS 12(2)*

PS 2008(4) Taxpayers, Rights of (M)

PS 2009(1) Withholding (I): *Modified and superseded by PS 2011(2)*

PS 2009(2) Governmental Exemption (General) (S); Motor Vehicle Fuels Tax; Rental Surcharge; Tourism Account Surcharge (M)

PS 2010(1) Interest and Penalties (M): *Superseded by PS 2013(5)*

PS 2010(2)

PS 2010(3)

PS 2010(4)

PS 2010(5)

PS 2010(6)

PS 2010(7) Governmental Exemption (General); Meals; Room Occupancy Tax (S)

PS 2011(1) Cigarette Tax (M)

PS 2011(2) Withholding (I): *Modified and superseded by PS 2015(5)*

PS 2011(3) Electronic Funds Transfer; Returns and Reports, Filing (M)

PS 2011(4) Governmental Exemption (General) (S): *Modified and superseded by Policy Statement 2015(1)*

PS 2012(2) Returns and Reports, Filing (M); Returns (C), (I), (S): *Modified and superseded by PS 2015(2)*

PS 2013(1) Assessments; Retailer (S)

PS 2013(2)

PS 2013(3) Drop Shipment (S)

PS 2013(4)

PS 2013(5) Interest and Penalties (M): *Superseded by PS 2014(4)*

PS 2014(1) Waste Treatment Facilities (S)

PS 2014(4) Interest and Penalties (M): *Superseded by PS 2015(4)*

PS 2015(1) Governmental Exemption (General) (S): *Modified and superseded by PS 2015(1.1)*

PS 2015(1.1) Governmental Exemption (General) (S)
PS 2015(2) Returns and Reports, Filing (M); Returns (C), (I), (S)
PS 2015(3)
PS 2015(4) Interest and Penalties (M)
PS 2015(5) Withholding (I)

Informational Publications (IPs)

IP 91(1.1) Estimated Tax (Declarations); Taxable Income, Resident Individuals, General (I): *Superseded by IP 91(1.2)*
IP 91(1.2) Estimated Tax (Declarations); Taxable Income, Resident Individuals, General (I): *Superseded by IP 91(1.2)*
IP 91(1.3) Estimated Tax (Declarations); Taxable Income, Resident Individuals, General (I): *Superseded by IP 91(1.3)*
IP 91(1.4) Estimated Tax (Declarations); Taxable Income, Resident Individuals, General (I): *Obsoleted and combined with IP 92(4.4)*
IP 91(3) Use Tax (S): *Superseded by Form OP-186*

IP 92(1) Retailer (S): *Superseded by IP 92(1.1)*
IP 92(1.1) Retailer (S): *Superseded by IP 92(1.2)*
IP 92(1.2) Retailer (S): *Superseded by IP 92(1.3)*
IP 92(1.3) Retailer (S): *Modified and superseded by IP 92(1.4)*
IP 92(1.4) Retailer (S): *Modified and superseded by IP 92(1.5)*
IP 92(1.5) Retailer (S): *Modified and superseded by IP 2000(24)*
IP 92(2) Allocation and Apportionment; Taxable Income, Nonresident Individuals (I): *Superseded by IP 92(2.1)*
IP 92(2.1) Allocation and Apportionment; Taxable Income, Nonresident Individuals (I): *Modified and superseded by IP 92(2.2)*
IP 92(2.2) Allocation and Apportionment; Taxable Income, Nonresident Individuals (I): *Modified and superseded by IP 92(2.3)*
IP 92(2.3) Allocation and Apportionment; Taxable Income, Nonresident Individuals (I): *Modified and superseded by IP 92(2.4)*
IP 92(2.4) Allocation and Apportionment; Taxable Income, Nonresident Individuals (I): *Replaced by IP 92(2.5)*
IP 92(2.5) Allocation and Apportionment; Taxable Income, Nonresident Individuals; Extensions of Time (I): *Modified and superseded by IP 99(32)*
IP 92(3) Personal Taxes: *Superseded by IP 92(3.1)*
IP 92(3.1) Personal Taxes: *Superseded by IP 92(3.2)*
IP 92(3.2) Personal Taxes: *Superseded by IP 93(3.3)*
IP 92(3.3) Personal Taxes: *Superseded by IP 93(3.4)*
IP 92(3.4) Personal Taxes: *Modified and superseded by IP 93(3.5)*
IP 92(3.5) Personal Taxes: *Superseded by IP 99(3)*
IP 92(4) Tips for Senior Citizens: *Superseded by IP 92(4.1)*
IP 92(4.1) Tips for Senior Citizens: *Superseded by IP 92(4.2)*
IP 92(4.2) Tips for Senior Citizens: *Modified and superseded by IP 92(4.3)*
IP 92(4.3) Tips for Senior Citizens: *Modified and superseded by IP 92(4.4)*
IP 92(4.4) Tips for Senior Citizens: *Superseded by IP 99(2)*
IP 92(5) Estimated Tax (I): *Superseded by IP 92(5.1)*
IP 92(5.1) Estimated Tax (I): *Superseded by IP 92(5.2)*
IP 92(5.2) Estimated Tax (I): *Superseded by IP 92(5.3)*
IP 92(5.3) Estimated Tax (I): *Superseded by IP 92(5.4)*
IP 92(5.4) Estimated Tax (I): *Superseded by IP 92(5.5)*
IP 92(5.5) Estimated Tax (I): *Replaced by IP 92(5.6)*
IP 92(5.6) Estimated Tax (I): *Replaced by IP 92(5.7)*
IP 92(5.7) Estimated Tax (I): *Replaced by IP 92(5.8)*
IP 92(5.8) Estimated Tax (I): *Cited in IP 99(3)*

IP 92(6) Business Taxes: *Superseded by IP 92(6.1)*
IP 92(6.1) Business Taxes: *Modified and superseded by IP 92(6.2)*
IP 92(6.2) Business Taxes: *Modified and superseded by IP 92(6.3)*
IP 92(6.3) Business Taxes: *Modified and superseded by IP 99(11)*
IP 92(7) Marijuana and Controlled Substances Tax (M): *Replaced by IP 92(7.1)*
IP 92(7.1) Marijuana and Controlled Substances Tax (M): *Replaced by IP 99(20)*
IP 92(8) Withholding Tax (I): *Superseded by IP 92(8.1)*
IP 92(8.1) Withholding Tax (I): *Superseded by IP 92(8.2)*
IP 92(8.2) Withholding Tax (I): *Clarified by PS 96(1); Superseded in part by AN 96(3); Superseded by IP 92(8.3)*
IP 92(8.3) Withholding Tax (I): *Modified and superseded by IP 92(8.4)*
IP 92(8.4) Withholding Tax (I): *Modified and superseded by IP 2000(11)*
IP 92(9) Withholding Tax (I): *Superseded by IP 92(9.1)*
IP 92(9.1) Withholding Tax (I): *Superseded by IP 92(9.2)*
IP 92(9.2) Withholding Tax (I): *Clarified by PS 96(1); Superseded by IP 92(9.3)*
IP 92(9.3) Withholding Tax (I): *Superseded by IP 92(9.4)*
IP 92(9.4) Withholding Tax (I): *Superseded by IP 92(9.5)*
IP 92(9.5) Is My Connecticut Withholding Correct? (I): *Modified and superseded by IP 99(1)*
IP 92(10) Withholding Tax; Returns (I): *Superseded by IP 92(10.1)*
IP 92(10.1) Withholding Tax; Returns (I): *Superseded by IP 92(10.2)*
IP 92(10.2) Withholding Tax; Returns (I): *Superseded by IP 92(10.3)*
IP 92(10.3) Withholding Tax; Returns (I): *Superseded by IP 92(10.4)*
IP 92(10.4) Withholding Tax; Returns (I): *Superseded by IP 92(10.5)*
IP 92(10.5) Withholding Tax; Returns (I): *Superseded by IP 92(10.6)*
IP 92(10.6) Withholding Tax; Returns (I): *Superseded by IP 99(26)*

IP 93(1) Agricultural Production; Utility Exemption (Agricultural) (S); Estimated Tax (I): *Superseded by IP 93(1.1)*
IP 93(1.1) Agricultural Production; Utility Exemption (Agricultural) (S); Estimated Tax (I): *Modified and superseded by IP 93(1.2)*
IP 93(1.2) Agricultural Production; Utility Exemption (Agricultural) (S); Estimated Tax (I): *Modified and superseded by IP 93(1.3)*
IP 93(1.3) Agricultural Production; Utility Exemption (Agricultural) (S); Estimated Tax (I): *Modified and superseded by IP 93(1.4)*
IP 93(1.4) Agricultural Production; Utility Exemption (Agricultural) (S); Estimated Tax (I): *Modified and superseded by IP 97(8)*
IP 93(2) Electronic Funds Transfer (M): *Superseded by IP 93(2.1)*
IP 93(2.1) Electronic Funds Transfer (M): *Modified and superseded by IP 99(16)*
IP 93(3) Use Tax (S): *Modified and superseded by IP 93(3.1)*
IP 93(3.1) Use Tax (S): *Superseded by IP 2001(15)*
IP 93(4) Resale of Tangible Personal Property; Resale of Services (S): *Superseded by IP 93(4.1)*
IP 93(4.1) Resale of Tangible Personal Property; Resale of Services (S): *Modified and superseded by IP 93(4.2)*
IP 93(4.2) Resale of Tangible Personal Property; Resale of Services (S): *Superseded by IP 2000(14)*
IP 93(5) Withholding Tax; Returns (I): *Superseded by IP 93(5.1)*
IP 93(5.1) Withholding Tax; Returns (I): *Superseded by IP 93(5.2)*
IP 93(5.2) Withholding Tax; Returns (I): *Superseded by IP 93(5.3)*
IP 93(5.3) Withholding Tax; Returns (I): *Superseded by IP 93(5.4)*
IP 93(5.4) Withholding Tax; Returns (I): *Superseded by IP 93(5.5)*
IP 93(5.5) Withholding Tax; Returns (I): *Superseded by IP 99(25)*
IP 93(6) Estimated Tax (I): *Superseded by IP 93(6.1)*
IP 93(6.1) Estimated Tax (I): *Modified and superseded by IP 93(6.2)*
IP 93(6.2) Estimated Tax (I): *Modified and superseded by IP 93(6.3)*

IP 93(6.3) Estimated Tax (I): *Modified and superseded by IP 93(6.4)*
IP 93(6.4) Estimated Tax (I): *Modified and superseded by IP 93(6.5)*
IP 93(6.5) Estimated Tax (I): *Cited in IP 92(5.8), IP 99(3); Modified and superseded by IP 99(33)*

IP 94(1) Gift Tax (M): *Replaced by IP 94(1.1)*
IP 94(1.1) Gift Tax (M): *Superseded by IP 99(9)*
IP 94(2) Alternative Minimum Tax (I): *Superseded by IP 94(2.1)*
IP 94(2.1) Alternative Minimum Tax (I): *Modified and superseded by IP 94(2.2)*
IP 94(2.2) Alternative Minimum Tax (I): *Modified and superseded by IP 94(2.3)*
IP 94(2.3) Alternative Minimum Tax (I): *Modified and superseded by IP 94(2.4)*
IP 94(2.4) Alternative Minimum Tax (I): *Cited in IP 99(3)*
IP 94(3) Topical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(3.1)*
IP 94(3.1) Topical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(3.2)*
IP 94(3.2) Topical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(3.3)*
IP 94(3.3) Topical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(3.4)*
IP 94(3.4) Topical Index to Rulings and Administrative Pronouncements: *Replaced by IP 95(7), IP 95(9), IP 95(12), IP 95(13)*
IP 94(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(4.1)*
IP 94(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(4.2)*
IP 94(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(4.3)*
IP 94(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(4.4)*
IP 94(4.4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(4.5)*
IP 94(4.5) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 94(4.6)*
IP 94(4.6) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 96(2)*
IP 94(5) Getting Started In Business: Understanding Connecticut Taxes Clearly: *Cited in IP 99(11)*
IP 94(6) Credits (C)
IP 94(7) Estimated Tax (I): *Obsoleted by IP 2007(28)*
IP 94(8) Returns (I)
IP 94(8.1) Returns (I)
IP 94(8.2) Returns (I)
IP 94(8.3) Returns (I)
IP 94(8.4) Returns (I): *Cited in IP 96(8.2)*

IP 95(1) Contractors; Services to Real Property; Installation (Real Property); Construction Materials; Consulting Services, Environmental; Excavating; Maintenance Services to Real Property; Janitorial Services; Swimming Pool Cleaning and Maintenance Services/Installation; Maintenance, Repair, and Warranty Contracts; Repairs to Tangible Personal Property; Maintenance Services to Tangible Personal Property (S): *Superseded by IP 95(1.1)*
IP 95(1.1) Contractors; Services to Real Property; Installation (Real Property); Construction Materials; Consulting Services, Environmental; Excavating; Maintenance Services to Real Property; Janitorial Services; Swimming Pool Cleaning and Maintenance Services/Installation; Maintenance, Repair, and Warranty Contracts; Repairs to Tangible Personal Property; Maintenance Services to Tangible Personal Property (S): *Modified by AN 95(5); Cited in AN 99(1), IP 99(11); Replaced by IP 99(19)*
IP 95(2) Credits (C): *Superseded by IP 95(2.1)*
IP 95(2.1) Credits (C): *Cited in AN 99(1), IP 99(11), IP 2001(14); Superseded in part and supplemented by SN 2000(15); Superseded by IP 2001(17)*
IP 95(3) Motor Carrier Road Tax (M): *Modified and superseded by IP 95(3.1)*
IP 95(3.1) Motor Carrier Road Tax (M)
IP 95(4) Exempt Income (C)

IP 95(5) Amnesty (M)
IP 95(6) Motor Vehicle Fuels Tax; Motor Carrier Road Tax (M): *Replaced by IP 95(6.1)*
IP 95(6.1) Motor Vehicle Fuels Tax; Motor Carrier Road Tax (M)
IP 95(7) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 95(7.1)*
IP 95(7.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 96(4)*
IP 95(8) Amnesty (M)
IP 95(9) Topical Index (Sales and Use Taxes): *Replaced by IP 95(9.1)*
IP 95(9.1) Topical Index (Sales and Use Taxes): *Replaced by IP 96(3)*
IP 95(10) *Never Issued*
IP 95(11) Motor Vehicle Fuels Tax; Motor Carrier Road Tax (M): *Replaced by IP 95(11.1)*
IP 95(11.1) Motor Vehicle Fuels Tax; Motor Carrier Road Tax (M): *Replaced by IP 95(11.2)*
IP 95(11.2) Motor Vehicle Fuels Tax; Motor Carrier Road Tax (M)
IP 95(11.3) Motor Vehicle Fuels Tax; Motor Carrier Road Tax (M)
IP 95(12) Topical Index (Income Tax): *Replaced by IP 96(5)*
IP 95(13) Topical Index (Corporation Business Tax): *Replaced by IP 96(6)*
IP 95(14) Manufacturing; Fabrication (Exemptions); Processing; Manufacturing Recovery Act of 1992 (S): *Cited in AN 99(1), IP 99(11)*

IP 96(1) Understanding Connecticut Taxes Clearly (seminar handout): *Replaced by IP 96(1.1)*
IP 96(1.1) Understanding Connecticut Taxes Clearly (seminar handout): *Replaced by IP 96(1.2)*
IP 96(1.2) Understanding Connecticut Taxes Clearly (seminar handout): *Replaced by IP 96(1.3)*
IP 96(2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 96(2.1)*
IP 96(2.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 96(2.2)*
IP 96(2.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 96(2.3)*
IP 96(2.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 97(2)*
IP 96(3) Topical Index (Sales and Use Taxes): *Replaced by IP 96(3.1)*
IP 96(3.1) Topical Index (Sales and Use Taxes): *Replaced by IP 96(3.2)*
IP 96(3.2) Topical Index (Sales and Use Taxes): *Replaced by IP 96(3.3)*
IP 96(3.3) Topical Index (Sales and Use Taxes): *Replaced by IP 97(3)*
IP 96(4) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 96(4.1)*
IP 96(4.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 96(4.2)*
IP 96(4.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 96(4.3)*
IP 96(4.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 97(4)*
IP 96(5) Topical Index (Income Tax): *Replaced by IP 96(5.1)*
IP 96(5.1) Topical Index (Income Tax): *Replaced by IP 96(5.2)*
IP 96(5.2) Topical Index (Income Tax): *Replaced by IP 96(5.3)*
IP 96(5.3) Topical Index (Income Tax): *Replaced by IP 97(5)*
IP 96(6) Topical Index (Corporation Business Tax): *Replaced by IP 96(6.1)*
IP 96(6.1) Topical Index (Corporation Business Tax): *Replaced by IP 96(6.2)*
IP 96(6.2) Topical Index (Corporation Business Tax): *Replaced by IP 96(6.3)*
IP 96(6.3) Topical Index (Corporation Business Tax): *Replaced by IP 97(6)*
IP 96(7) Withholding Tax (I): *Superseded by IP 96(7.1)*
IP 96(7.1) Withholding Tax (I): *Superseded by IP 96(7.2)*
IP 96(7.2) Withholding Tax (I): *Modified and superseded by IP 92(8.4)*
IP 96(8) Returns (I)
IP 96(8.1) Returns (I)
IP 96(8.2) Returns (I): *Modified and superseded by IP 99(31)*
IP 96(9) Credit for Personal Property Taxes Paid on Motor Vehicles or Residence (I): *Obsoleted by IP 97(9)*

IP 96(10) Use Tax (S): *Superseded by IP 96(10.1)*
IP 96(10.1) Use Tax (S): *Superseded by IP 96(10.2)*
IP 96(10.2) Use Tax (S): *Superseded by IP 99(28)*
IP 96(11) Attorneys Occupational Tax (M): *Superseded in part by IP 98(9)*

IP 96(12) Disclosure of Documents or Return Information (M): *Modified and superseded by IP 2000(27)*
IP 96(13) *Never Issued*
IP 96(14) Disclosure of Documents or Return Information (M): *Modified and superseded by IP 2001(20)*

IP 97(1) Understanding Connecticut Taxes Clearly (seminar handout): *Replaced by IP 98(1)*
IP 97(2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 97(2.1)*
IP 97(2.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 97(2.2)*
IP 97(2.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 97(2.3)*
IP 97(2.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 98(2)*
IP 97(3) Topical Index (Sales and Use Taxes): *Replaced by IP 97(3.1)*
IP 97(3.1) Topical Index (Sales and Use Taxes): *Replaced by IP 97(3.2)*
IP 97(3.2) Topical Index (Sales and Use Taxes): *Replaced by IP 97(3.3)*
IP 97(3.3) Topical Index (Sales and Use Taxes): *Replaced by IP 98(3)*
IP 97(4) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 97(4.1)*
IP 97(4.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 97(4.2)*
IP 97(4.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 97(4.3)*
IP 97(4.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 98(4)*
IP 97(5) Topical Index (Income Tax): *Replaced by IP 97(5.1)*
IP 97(5.1) Topical Index (Income Tax): *Replaced by IP 97(5.2)*
IP 97(5.2) Topical Index (Income Tax): *Replaced by IP 97(5.3)*
IP 97(5.3) Topical Index (Income Tax): *Replaced by IP 98(5)*
IP 97(6) Topical Index (Corporation Business Tax): *Replaced by IP 97(6.1)*
IP 97(6.1) Topical Index (Corporation Business Tax): *Replaced by IP 97(6.2)*
IP 97(6.2) Topical Index (Corporation Business Tax): *Replaced by IP 97(6.3)*
IP 97(6.3) Topical Index (Corporation Business Tax): *Replaced by IP 98(6)*
IP 97(7) Cabaret Tax (M): *Superseded by IP 97(7.1)*
IP 97(7.1) Cabaret Tax (M): *Cited in IP 99(3)*
IP 97(8) Agricultural Production (S); Estimated Tax (I): *Superseded by IP 97(8.1)*
IP 97(8.1) Agricultural Production (S); Estimated Tax (I): *Cited in IP 92(5.8); Superseded by IP 99(17)*
IP 97(9) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Obsoleted by IP 97(9.1)*
IP 97(9.1) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Cited in IP 99(3); Modified and superseded by IP 99(34)*

IP 98(1) *Never Issued*
IP 98(2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 98(2.1)*
IP 98(2.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 98(2.2)*
IP 98(2.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 99(2)*
IP 98(3) Topical Index (Sales and Use Taxes): *Replaced by IP 98(3.1)*
IP 98(3.1) Topical Index (Sales and Use Taxes): *Replaced by IP 98(3.2)*
IP 98(3.2) Topical Index (Sales and Use Taxes): *Replaced by IP 99(3)*

IP 98(4) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 98(4.1)*
IP 98(4.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 98(4.2)*
IP 98(4.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 99(4)*
IP 98(5) Topical Index (Income Tax): *Replaced by IP 98(5.1)*
IP 98(5.1) Topical Index (Income Tax): *Replaced by IP 98(5.2)*
IP 98(5.2) Topical Index (Income Tax): *Replaced by IP 99(5)*
IP 98(6) Topical Index (Corporation Business Tax): *Replaced by IP 98(6.1)*
IP 98(6.1) Topical Index (Corporation Business Tax): *Replaced by IP 98(6.2)*
IP 98(6.2) Topical Index (Corporation Business Tax): *Replaced by IP 99(6)*
IP 98(7) Understanding Connecticut Taxes Clearly (M)
IP 98(8) Rebate, Income Tax (I)
IP 98(9) Attorneys Occupational Tax (M): *Modified and superseded by IP 2000(28)*

IP 99(1) Is My Connecticut Withholding Correct? (I): *Replaced by IP 2000(1)*
IP 99(2) State Tax Tips for Senior Citizens (M): *Modified and superseded by IP 99(2.1)*
IP 99(2.1) Tips for Senior Citizens: *Modified and superseded by IP 2000(20)*
IP 99(3) Personal Taxes (M): *Modified and superseded by IP 99(3.1)*
IP 99(3.1) Personal Taxes: *Modified and superseded by IP 2001(2)*
IP 99(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 99(4.1)*
IP 99(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 99(4.2)*
IP 99(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 99(4.3)*
IP 99(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2000(4)*
IP 99(5) Topical Index (Sales and Use Taxes): *Replaced by IP 99(5.1)*
IP 99(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 99(5.2)*
IP 99(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 99(5.3)*
IP 99(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2000(5)*
IP 99(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 99(6.1)*
IP 99(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 99(6.2)*
IP 99(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 99(6.3)*
IP 99(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2000(6)*
IP 99(7) Topical Index (Income Tax): *Replaced by IP 99(7.1)*
IP 99(7.1) Topical Index (Income Tax): *Replaced by IP 99(7.2)*
IP 99(7.2) Topical Index (Income Tax): *Replaced by IP 99(7.3)*
IP 99(7.3) Topical Index (Income Tax): *Replaced by IP 2000(2)*
IP 99(8) Topical Index (Corporation Business Tax): *Replaced by IP 99(8.1)*
IP 99(8.1) Topical Index (Corporation Business Tax): *Replaced by IP 99(8.2)*
IP 99(8.2) Topical Index (Corporation Business Tax): *Replaced by IP 99(8.3)*
IP 99(8.3) Topical Index (Corporation Business Tax): *Replaced by IP 2000(3)*
IP 99(9) Gift Tax (M): *Cited in IP 99(3), IP 99(2.1)*
IP 99(10) Returns, Electronic Filing (I)
IP 99(11) Business Taxes: *Modified and superseded by IP 99(11.1)*
IP 99(11.1) Business Taxes: *Modified and superseded by IP 2001(14)*
IP 99(12) Estimated Taxes (C): *Superseded by IP 99(12.1)*
IP 99(12.1) Estimated Taxes (C): *Superseded by IP 2003(37)*
IP 99(13) Estimated Taxes; S Corporations (C): *Superseded by IP 99(13.1)*
IP 99(13.1) Estimated Taxes; S Corporations (C)

IP 99(14) Neighborhood Assistance Program Credit (C), (M): *Superseded by IP 2005(29)*

IP 99(15) *Never Issued*

IP 99(16) Electronic Funds Transfer (M): *Modified and superseded by IP 2002(17)*

IP 99(17) Agricultural Production (S); Estimated Tax (I); Motor Vehicle Fuels Tax (M): *Superseded by IP 2000(13)*

IP 99(18) Machinery (Manufacturing); Manufacturing; Containers; Fabrication (Exemptions); Packaging and Crating; Processing; Production Materials; Manufacturing Recovery Act of 1992; Buy Connecticut; Location of Transaction (S): *Superseded by IP 2009(13); cited in IP 99(11.1), IP 2000(26), IP 2001(14), AN 2007(5)*

IP 99(19) Contractors; Contractor Bonds; Services to Real Property; Installation (Real Property); Construction Materials; Consulting Services, Environmental; Excavating; Janitorial Services; Landscaping and Horticultural Services; Locksmith Services; Maintenance Services to Real Property; Painting and Lettering; Swimming Pool Cleaning and Maintenance Services/Installation; Maintenance, Repair, and Warranty Contracts; Repairs to Tangible Personal Property; Maintenance Services to Tangible Personal Property (S): *Cited in IP 99(11.1), IP 2000(26), IP 2001(14); Modified and superseded in part by SN 2003(20); Superseded by IP 2004(29)*

IP 99(20) Marijuana and Controlled Substances Tax (M): *Replaced by IP 99(20.1)*

IP 99(20.1) Marijuana and Controlled Substances Tax (M)

IP 99(21) Additional Tax (C); Limited Liability Companies (C), (I); Returns (C), (I); S Corporations (C), (I); Estimated Tax (General); Partnership (Informational Return); Withholding (General) (I); Buy Connecticut; Connecticut/New York Reciprocal Tax Program; Coupons; Location of Transaction; Rebates; Records of Retailers; Reporting Method; Resale of Services; Resale of Tangible Personal Property; Retailer; Returns, Filing; Room Occupancy Tax; Sale and Leaseback; Seller's Permit; Shipping and Handling Charges; Successor Liability; Trade-Ins; Use Tax (S); Admissions Tax; Alcoholic Beverages Tax; Cabaret Tax; Cigarette Tax; Dues Tax; Licensing and Registration; Motor Carrier Road Tax; Motor Vehicle Fuels Tax; Real Estate Conveyance Tax; Rental Surcharge; Successor Liability; Tourism Account Surcharge (Motor Vehicle Rental) (M): *Replaced by IP 99(21.1)*

IP 99(21.1) *(Getting Started in Business: Understanding Connecticut Taxes)*: Additional Tax (C); Limited Liability Companies (C), (I); Returns (C), (I); S Corporations (C), (I); Estimated Tax (General); Partnership (Informational Return); Withholding (General) (I); Buy Connecticut; Connecticut/New York Reciprocal Tax Program; Coupons; Location of Transaction; Rate of Tax; Rebates; Records of Retailers; Reporting Method; Resale of Services; Resale of Tangible Personal Property; Retailer; Returns, Filing; Room Occupancy Tax; Sale and Leaseback; Seller's Permit; Shipping and Handling Charges; Successor Liability; Trade-ins; Use Tax (S); Admissions Tax; Alcoholic Beverages Tax; Cabaret Tax; Cigarette Tax; Dues Tax; Licensing and Registration; Motor Carrier Road Tax; Motor Vehicle Fuels Tax; Real Estate Conveyance Tax; Rental Surcharge (Motor Vehicle Rental); Successor Liability; Tourism Account Surcharge (M): *Replaced by IP 2000(26)*

IP 99(22) *Never Issued*

IP 99(23) *Never Issued*

IP 99(24) *Never Issued*

IP 99(25) and Addendum Withholding Tax; Returns (I): *Amplified by AN 2000(1); Superseded by IP 2000(17)*

IP 99(26) Withholding Tax; Returns (I): *Amplified by AN 2000(1); Superseded by IP 2000(16)*

IP 99(27) Rebate, Sales Tax (S)

IP 99(28) Use Tax (S): *Superseded by IP 2000(21)*

IP 99(29) Income Tax, Mashantucket Pequots

IP 99(30) Returns (Electronic Filing) (I)

IP 99(31) Returns (I)

IP 99(32) Allocation and Apportionment; Extensions of Time; Nonresident Individuals (General); Refunds; Resident Individuals (General); Taxable Income, Nonresident Individuals (Military Pay) (I): *Superseded by IP 2000(22)*

IP 99(33) Calculating Annualized Estimated Income Tax Installments (I): *Cited in IP 2000(26); Modified and superseded by IP 2003(35)*

IP 99(34) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Cited in IP 99(2.1); Modified and superseded by IP 2000(23)*

IP 99(35) Estimated Tax (I): *Cited in IP 99(2.1), IP 2000(26); Superseded by IP 2003(36)*

IP 99(36) Motor Vehicle Fuels Tax (Connecticut IFTA Manual) (M): *Modified and superseded by IP 2001(23)*

IP 99(37) Alcoholic Beverages Tax (M): *Modified and superseded by IP 2000(15)*

IP 2000(1) Withholding Tax (I): *Modified and superseded by IP 2000(12)*

IP 2000(2) Topical Index (Income Tax): *Replaced by IP 2000(2.1)*

IP 2000(2.1) Topical Index (Income Tax): *Replaced by IP 2000(2.2)*

IP 2000(2.2) Topical Index (Income Tax): *Replaced by IP 2000(2.3)*

IP 2000(2.3) Topical Index (Income Tax): *Replaced by IP 2001(2)*

IP 2000(3) Topical Index (Corporation Business Tax): *Replaced by IP 2000(3.1)*

IP 2000(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2000(3.2)*

IP 2000(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2000(3.3)*

IP 2000(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2001(3)*

IP 2000(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2000(4.1)*

IP 2000(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2000(4.2)*

IP 2000(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2000(4.3)*

IP 2000(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2001(4)*

IP 2000(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2000(5.1)*

IP 2000(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2000(5.2)*

IP 2000(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2000(5.3)*

IP 2000(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2001(5)*

IP 2000(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2000(6.1)*

IP 2000(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2000(6.2)*

IP 2000(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2000(6.3)*

IP 2000(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2001(6)*

IP 2000(9.1) Direct Payment Permit; Managed Audit/Managed Compliance (S): *Modified and superseded by IP 2001(8)*

IP 2000(10) Direct Payment Permit; Managed Audit/Managed Compliance (S): *Modified and superseded by IP 2001(7)*

IP 2000(11) Withholding Tax (I): *Modified and superseded in part by IP 2000(29), IP 2001(31), IP 2003(9), IP 2003(16); Cited in IP 2000(26); Replaced by IP 2003(16), IP 2004(8)*

IP 2000(12) Withholding Tax (I)

IP 2000(13) Agricultural Production (S); Estimated Tax (I); Motor Vehicle Fuels Tax (M): *Cited in IP 2000(26); Superseded by IP 2001(16)*

IP 2000(14) Resale of Services; Resale of Tangible Personal Property (S): *Modified and superseded by IP 2009(15)*

IP 2000(15) Alcoholic Beverages Tax (M)

IP 2000(16) Withholding Tax; Returns (I): *Superseded by IP 2001(21)*

IP 2000(17) Withholding Tax; Returns (I): *Superseded by IP 2001(19)*

IP 2000(18) Administrative/Procedural (Miscellaneous); Appeals to Commissioner; Assessments; Bond or Security for Payment of Tax (M)

IP 2000(19) Returns (Electronic Filing) (I)

IP 2000(20) Tips for Senior Citizens: *Modified and superseded by IP 2001(30)*

IP 2000(21) Use Tax (S): *Superseded by IP 2002(21)*
IP 2000(22) Allocation and Apportionment; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay) (I): *Modified and superseded by IP 2001(24)*
IP 2000(23) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2001(25)*
IP 2000(24) Retailer; Location of Transaction; Records of Retailers; Returns, Filing; Reporting Method; Seller's Permit (S): *Modified and superseded by IP 2001(26)*
IP 2000(25) Commercial Fishing; Vessels (S); Estimated Tax (I): *Superseded by IP 2001(11)*
IP 2000(26) *(Getting Started in Business: Understanding Connecticut Taxes)*: Additional Tax (C); Limited Liability Companies (C), (I), (S); Returns (C), (I); S Corporations (C), (I); Estimated Tax (General); Partnership (Informational Return); Withholding (General) (I); Buy Connecticut; Connecticut/New York Reciprocal Tax Program; Coupons; Location of Transaction; Rate of Tax; Rebates; Records of Retailers; Reporting Method; Resale of Services; Resale of Tangible Personal Property; Retailer; Returns, Filing; Room Occupancy Tax; Sale and Leaseback; Seller's Permit; Shipping and Handling Charges; Successor Liability; Trade-Ins; Use Tax (S); Admissions Tax; Alcoholic Beverages Tax; Cabaret Tax; Cigarette Tax; Clearance Certificate; Dues Tax; Licensing and Registration; Motor Carrier Road Tax; Motor Vehicle Fuels Tax; Real Estate Conveyance Tax; Rental Surcharge; Successor Liability; Tourism Account Surcharge (Motor Vehicle Rentals) (M): *Cited in IP 2001(14); Replaced by IP 2003(28)*
IP 2000(27) Disclosure of Documents or Return Information (M): *Cited in IP 2001(20)*
IP 2000(28) Attorneys Occupational Tax (M): *Modified and superseded by IP 2004(38)*
IP 2000(29) Exemptions; Withholding (General) (I): *Superseded by IP 2001(31)*

IP 2001(1) Withholding Tax (I): *Replaced by IP 2002(1)*
IP 2001(2) Topical Index (Income Tax): *Replaced by IP 2001(2.1)*
IP 2001(2.1) Topical Index (Income Tax): *Replaced by IP 2001(2.2)*
IP 2001(2.2) Topical Index (Income Tax): *Replaced by IP 2001(2.3)*
IP 2001(2.3) Topical Index (Income Tax): *Replaced by IP 2002(2)*
IP 2001(3) Topical Index (Corporation Business Tax): *Replaced by IP 2001(3.1)*
IP 2001(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2001(3.2)*
IP 2001(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2001(3.3)*
IP 2001(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2002(3)*
IP 2001(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2001(4.1)*
IP 2001(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2001(4.2)*
IP 2001(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2001(4.3)*
IP 2001(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2002(4)*
IP 2001(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2001(5.1)*
IP 2001(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2001(5.2)*
IP 2001(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2001(5.3)*
IP 2001(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2002(5)*
IP 2001(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2001(6.1)*
IP 2001(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2001(6.2)*
IP 2001(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2001(6.3)*
IP 2001(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2002(6)*
IP 2001(7) Direct Payment Permit; Managed Audit/Managed Compliance (S): *Modified and superseded by IP 2004(7)*

IP 2001(8) Direct Payment Permit; Managed Audit/Managed Compliance (S): *Modified and superseded by IP 2004(11)*
IP 2001(9) Alternative Minimum Tax (I): *Superseded by IP 2005(31)*
IP 2001(10) Offers of Compromise (M): *Modified and superseded by IP 2004(31)*
IP 2001(11) Commercial Fishing; Vessels (S); Estimated Tax (I): *Modified and superseded by IP 2003(13)*
IP 2001(12) Personal Taxes: *Modified and superseded by IP 2003(33)*
IP 2001(13) Construction Materials (S): *Modified and superseded by IP 2003(12)*
IP 2001(14) Business Taxes: *Modified and superseded by IP 2003(24)*
IP 2001(15) Credit for Sales and Use Taxes; Resale of Tangible Personal Property; Use Tax (S): *Superseded by IP 2002(25)*
IP 2001(16) Agricultural Production (S); Estimated Tax (I); Motor Vehicle Fuels Tax (M): *Superseded by IP 2002(10)*
IP 2001(17) Credits; Historic Home Rehabilitation Credit; Housing Program Credit; Neighborhood Assistance Program Credit (C), (M); Insurance Reinvestment Credit (C), (I); Apprenticeship Training Credit; Computer Donation Credit; Enterprise Zone; Hiring Incentive Credit; Human Capital Investment Credit; Machinery and Equipment Expenditure Credit; Manufacturing Facility Credit; Open Space or Watershed Land; Research and Development, Nonincremental Expenditures Credit; Research and Experimental Expenditures Credit; Small Business Administration Guaranty Fee Credit; Traffic Reduction Programs Credit; Urban and Industrial Site Reinvestment Credit (C): *Superseded by IP 2004(20)*
IP 2001(18) Retailer; Returns, Filing; Sales Agent Services; Seller's Permit (S)
IP 2001(19) Withholding Tax; Returns (I): *Superseded by IP 2002(20)*
IP 2001(20) Disclosure of Documents or Return Information (M)
IP 2001(21) Withholding Tax; Returns (I): *Superseded by IP 2002(19)*
IP 2001(22) Returns (Electronic Filing) (I)
IP 2001(23) Motor Vehicle Fuels Tax (M): *Cited in AN 2002(6), AN 2007(2); Modified and superseded by IP 2003(14)*
IP 2001(24) Allocation and Apportionment; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I): *Superseded by IP 2002(22)*
IP 2001(25) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2002(23)*
IP 2001(26) Retailer; Location of Transaction; Records of Retailers; Reporting Method; Resale of Tangible Personal Property; Returns, Filing; Seller's Permit (S): *Modified and superseded by IP 2002(26)*
IP 2001(27) Clothing/Fabric/Footwear (S)
IP 2001(28) Withholding Tax (I): *Modified and superseded by IP 2002(18)*
IP 2001(29) Withholding Tax (I): *Cited in IP 2002(18), IP 2003(10); Modified and superseded by IP 2005(15)*
IP 2001(30) Tips for Senior Citizens: *Modified and superseded by IP 2002(24)*
IP 2001(31) Exemptions; Withholding Tax (I): *Modified and superseded by IP 2002(14)*
IP 2001(32) Motor Carrier Road Tax (M)

IP 2002(1) Withholding Tax (I): *Replaced by IP 2003(1)*
IP 2002(2) Topical Index (Income Tax): *Replaced by IP 2002(2.1)*
IP 2002(2.1) Topical Index (Income Tax): *Replaced by IP 2002(2.2)*
IP 2002(2.2) Topical Index (Income Tax): *Replaced by IP 2002(2.3)*
IP 2002(2.3) Topical Index (Income Tax): *Replaced by IP 2002(2)*
IP 2002(3) Topical Index (Corporation Business Tax): *Replaced by IP 2002(3.1)*
IP 2002(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2002(3.2)*
IP 2002(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2002(3.3)*
IP 2002(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2003(3)*
IP 2002(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2002(4.1)*

IP 2002(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2002(4.2)*
IP 2002(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2002(4.3)*
IP 2002(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2003(4)*
IP 2002(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2002(5.1)*
IP 2002(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2002(5.2)*
IP 2002(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2002(5.3)*
IP 2002(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2003(5)*
IP 2002(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2002(6.1)*
IP 2002(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2002(6.2)*
IP 2002(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2002(6.3)*
IP 2002(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2003(6)*
IP 2002(7) Cigarette Tax; Stamps, Cigarette Tax (M)
IP 2002(8) Cigarette Tax; Stamps, Cigarette Tax (M)
IP 2002(9) Cigarette Tax; Stamps, Cigarette Tax (M)
IP 2002(10) Agricultural Production (S); Estimated Tax; Withholding Tax (I); Motor Vehicle Fuels Tax (M): *Superseded by IP 2003(20)*
IP 2002(11) Exempt Organizations; Exempt Organizations, Sales by; Gift Shop Sales; Hospitals and Health Care Centers; Meals; Nursing and Rest Homes (S)
IP 2002(12) Amnesty (M)
IP 2002(13) Returns (Electronic Filing) (I)
IP 2002(14) Exemptions; Withholding Tax (I): *Modified and superseded by IP 2002(28)*
IP 2002(15) Status Letters; Administrative/Procedural (M): *Modified and superseded by IP 2004(9)*
IP 2002(16) Successor Liability (S); Admissions Tax; Clearance Certificate (M): *Cited in IP 2002(15)*
IP 2002(17) Electronic Funds Transfer (M): *Modified and superseded by IP 2003(25)*
IP 2002(18) Estimated Tax; Taxable Income, Nonresident Individuals; Taxable Income, Part-Year Resident Individuals; Taxable Income, Resident Individuals; Withholding Tax (I): *Cited in SN 2002(12), IP 2003(10); Modified and superseded by IP 2003(21)*
IP 2002(19) Withholding Tax; Returns (I): *Superseded by IP 2003(18)*
IP 2002(20) Withholding Tax; Returns (I): *Superseded by IP 2003(17)*
IP 2002(21) Use Tax (S): *Superseded by IP 2003(27)*
IP 2002(22) Allocation and Apportionment; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I): *Superseded by IP 2003(23)*
IP 2002(23) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2003(24)*
IP 2002(24) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Discounts (S): *Modified and superseded by IP 2003(32)*
IP 2002(25) Credit for Sales and Use Taxes; Resale of Tangible Personal Property; Use Tax (S): *Superseded by IP 2003(31)*
IP 2002(26) Retailer; Location of Transaction; Records of Retailers; Reporting Method; Resale of Services; Resale of Tangible Personal Property; Returns, Filing; Seller's Permit (S): *Modified and superseded by IP 2003(26)*
IP 2002(27) *Never Issued*
IP 2002(28) Exemptions; Withholding Tax (I): *Modified and superseded in part by IP 2003(9)*

IP 2003(1) *Never issued*
IP 2003(2) Topical Index (Income Tax): *Replaced by IP 2003(2.1)*
IP 2003(2.1) Topical Index (Income Tax): *Replaced by IP 2003(2.2)*

IP 2003(2.2) Topical Index (Income Tax): *Replaced by IP 2003(2.3)*
IP 2003(2.3) Topical Index (Income Tax): *Replaced by IP 2004(2)*
IP 2003(3) Topical Index (Corporation Business Tax): *Replaced by IP 2003(3.1)*
IP 2003(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2003(3.2)*
IP 2003(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2003(3.3)*
IP 2003(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2004(3)*
IP 2003(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2003(4.1)*
IP 2003(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2003(4.2)*
IP 2003(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2003(4.3)*
IP 2003(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2004(4)*
IP 2003(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2003(5.1)*
IP 2003(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2003(5.2)*
IP 2003(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2003(5.3)*
IP 2003(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2004(5)*
IP 2003(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2003(6.1)*
IP 2003(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2003(6.2)*
IP 2003(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2003(6.3)*
IP 2003(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2004(6)*
IP 2003(7) Cigarette Tax; Stamps, Cigarette Tax (M)
IP 2003(8) Cigarette Tax; Stamps, Cigarette Tax (M)
IP 2003(9) Withholding Tax (I)
IP 2003(10) Estimated Tax; Withholding Tax; Rate of Tax (I)
IP 2003(11) Dues Tax (M)
IP 2003(12) Construction Materials (S)
IP 2003(13) Commercial Fishing; Vessels (S); Estimated Tax (I): *Superseded by IP 2004(10)*
IP 2003(14) Motor Vehicle Fuels Tax (M): *Modified and superseded by IP 2006(9)*
IP 2003(15) Business Entities Tax (M): *Modified and superseded by IP 2006(21)*
IP 2003(16) Withholding (I)
IP 2003(17) Withholding Tax; Returns (I): *Superseded by IP 2004(22)*
IP 2003(18) Withholding Tax; Returns (I): *Superseded by IP 2004(21)*
IP 2003(19) Withholding (I): *Modified and superseded by IP 2004(1)*
IP 2003(20) Agricultural Production (S); Estimated Tax; Withholding Tax (I); Motor Vehicle Fuels Tax (M): *Superseded by IP 2004(14)*
IP 2003(21) Estimated Tax; Taxable Income, Nonresident Individuals; Taxable Income, Part-Year Resident Individuals; Taxable Income, Resident Individuals; Withholding (I): *Modified and superseded by IP 2005(16)*
IP 2003(22) Returns (I)
IP 2003(23) Allocation and Apportionment; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I)
IP 2003(24) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2004(16)*
IP 2003(25) Electronic Funds Transfer (M): *Modified and superseded by IP 2004(28)*
IP 2003(26) Retailer (New Business); Location of Transaction; Records of Retailers; Reporting Method; Resale of Services; Resale of Tangible Personal Property; Returns, Filing; Seller's Permit (S)
IP 2003(27) Use Tax (S): *Superseded by IP 2005(17)*

IP 2003(28) *(Getting Started in Business: Understanding Connecticut Taxes)*: Additional Tax (C); Limited Liability Companies (C), (I); Returns (C), (I); S Corporations (C), (I); Estimated Tax (General); Partnership (Informational Return); Withholding (General) (I); Buy Connecticut; Connecticut/New York Reciprocal Tax Program; Coupons; Location of Transaction; Rate of Tax; Rebates; Records of Retailers; Reporting Method; Resale of Services; Resale of Tangible Personal Property; Retailer; Returns, Filing; Room Occupancy Tax; Sale and Leaseback; Seller's Permit; Shipping and Handling Charges; Successor Liability; Trade-Ins; Use Tax (S); Admissions Tax; Alcoholic Beverages Tax; Business Entities Tax; Cigarette Tax; Dues Tax; Licensing and Registration; Motor Carrier Road Tax; Motor Vehicle Fuels Tax; Real Estate Conveyance Tax; Rental Surcharge; Successor Liability; Tourism Account Surcharge (M): *Replaced by IP 2006(11)*

IP 2003(29) *Never Issued*

IP 2003(30) *Never Issued*

IP 2003(31) Credit for Sales and Use Taxes; Resale of Tangible Personal Property; Use Tax (S): *Cited in AN 2015(5)*

IP 2003(32) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Discounts; Use Tax (S): *Modified and superseded by IP 2004(23)*

IP 2003(33) Personal Taxes: *Modified and superseded by IP 2004(24)*

IP 2003(34) Business Taxes: *Modified and superseded by IP 2005(26)*

IP 2003(35) Estimated Tax (I): *Modified and superseded by IP 2004(17)*

IP 2003(36) Estimated Tax (I): *Superseded by IP 2004(18)*

IP 2003(37) Estimated Tax (C): *Superseded by IP 2004(19)*

IP 2004(1) Withholding (I): *Replaced by IP 2005(1)*

IP 2004(2) Topical Index (Income Tax): *Replaced by IP 2004(2.1)*

IP 2004(2.1) Topical Index (Income Tax): *Replaced by IP 2004(2.2)*

IP 2004(2.2) Topical Index (Income Tax): *Replaced by IP 2004(2.3)*

IP 2004(2.3) Topical Index (Income Tax): *Replaced by IP 2005(2)*

IP 2004(3) Topical Index (Corporation Business Tax): *Replaced by IP 2004(3.1)*

IP 2004(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2004(3.2)*

IP 2004(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2004(3.3)*

IP 2004(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2005(3)*

IP 2004(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2004(4.1)*

IP 2004(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2004(4.2)*

IP 2004(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2004(4.3)*

IP 2004(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2005(4)*

IP 2004(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2004(5.1)*

IP 2004(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2004(5.2)*

IP 2004(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2004(5.3)*

IP 2004(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2005(5)*

IP 2004(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2004(6.1)*

IP 2004(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2004(6.2)*

IP 2004(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2004(6.3)*

IP 2004(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2005(6)*

IP 2004(7) Direct Payment Permit; Managed Audit/Managed Compliance (S)

IP 2004(8) Withholding Tax (I): *Modified and superseded by IP 2005(7)*

IP 2004(9) Status Letters (M)

IP 2004(10) Commercial Fishing; Vessels (S); Estimated Tax (I): *Superseded by IP 2005(8)*

IP 2004(11) Direct Payment Permit; Managed Audit/Managed Compliance (S)

IP 2004(12) Limited Liability Companies; Partnerships; Returns (I): *Modified and superseded by IP 2004(39)*

IP 2004(13) Returns; S Corporations (I): *Modified and superseded by IP 2004(39)*

IP 2004(14) Agricultural Production (S); Estimated Tax; Withholding Tax (I); Motor Vehicle Fuels Tax (M): *Superseded by IP 2005(12)*

IP 2004(15) Allocation and Apportionment; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I): *Superseded by IP 2005(9)*

IP 2004(16) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2005(10)*

IP 2004(17) Estimated Tax (I): *Modified and superseded by IP 2005(27)*

IP 2004(18) Estimated Tax (I): *Modified and superseded by IP 2005(28)*

IP 2004(19) Estimated Taxes (C): *Superseded by IP 2005(14)*

IP 2004(20) Credits; Historic Home Rehabilitation Credit; Housing Program Credit; Neighborhood Assistance Program Credit (C), (M); Insurance Reinvestment Credit (C), (I); Apprenticeship Training Credit; Computer Donation Credit; Enterprise Zone; Hiring Incentive Credit; Housing Program Credit; Human Capital Investment Credit; Machinery and Equipment Expenditure Credit; Open Space or Watershed Land; Research and Development, Higher Education Institutions; Research and Development, Nonincremental Expenditures Credit; Research and Experimental Expenditures Credit; Service Facility Credit; Small Business Administration Guaranty Fee Credit; Traffic Reduction Programs Credit; Urban and Industrial Site Reinvestment Credit (C): *Superseded by IP 2006(15)*

IP 2004(21) Withholding Tax; Returns (I): *Superseded by IP 2005(21)*

IP 2004(22) Withholding Tax; Returns (I): *Superseded by IP 2005(24)*

IP 2004(23) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Discounts; Use Tax (S): *Modified and superseded by IP 2005(24)*

IP 2004(24) Personal Taxes: *Modified and superseded by IP 2005(25)*

IP 2004(25) Estate Tax; Generation Skipping Transfer Tax; Succession Tax and Transfer Tax (M)

IP 2004(26) Cigarette Tax; Successor Liability (M)

IP 2004(27) Indians; Motor Vehicles (S)

IP 2004(28) Electronic Funds Transfer (M): *Modified and superseded by IP 2005(30)*

IP 2004(29) Air Pollution Control Facilities; Bond or Security for Payment of Tax; Condominium Associations; Connecticut Development Authority; Construction Management Services; Construction Materials; Consulting Services, Environmental; Consulting Services, Real Estate; Contractors; Contractor Bonds; Direct Payment Permits; Excavating; Governmental Exemption (Contractors); Hazardous Waste/Other Contaminants; Indians; Installation (Real Property); Janitorial Services; Landscaping and Horticultural Services; Locksmith Services; Low and Moderate Income Housing; Maintenance of Real Property; Maintenance, Repair, and Warranty Contracts; Maintenance of Tangible Personal Property; Management Services; Painting and Lettering Services; Protection, Patrol Work, Watchman and Armored Car Services; Real Property, Services to; Refuse Removal Services; Repairs to Tangible Personal Property; Swimming Pool Cleaning and Maintenance Services/Installation; Tanks, Storage; Waste Treatment Facilities (S): *Modified and superseded in part by SN 2005(12); Replaced by IP 2006(35)*

IP 2004(30.1) Returns (I)

IP 2004(31) Offers of Compromise (M)

IP 2004(32) *Never Issued*

IP 2004(33) *Never Issued*

IP 2004(34) *Never Issued*

IP 2004(35) *Never Issued*
IP 2004(36) *Never Issued*
IP 2004(37) *Never Issued*
IP 2004(38) Attorney Occupational Tax (M): *Modified and superseded by IP 2007(17)*
IP 2004(39) Limited Liability Companies; Partnership; Returns; S Corporations (I): *Modified and superseded by IP 2005(13)*

IP 2005(1) Withholding (I): *Replaced by IP 2006(7)*
IP 2005(2) Topical Index (Income Tax): *Replaced by IP 2005(2.1)*
IP 2005(2.1) Topical Index (Income Tax): *Replaced by IP 2005(2.2)*
IP 2005(2.2) Topical Index (Income Tax): *Replaced by IP 2005(2.3)*
IP 2005(2.3) Topical Index (Income Tax): *Replaced by IP 2006(2)*
IP 2005(3) Topical Index (Corporation Business Tax): *Replaced by IP 2005(3.1)*
IP 2005(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2005(3.2)*
IP 2005(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2005(3.3)*
IP 2005(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2006(3)*
IP 2005(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2005(4.1)*
IP 2005(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2005(4.2)*
IP 2005(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2005(4.3)*
IP 2005(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2006(4)*
IP 2005(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2005(5.1)*
IP 2005(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2005(5.2)*
IP 2005(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2005(5.3)*
IP 2005(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2006(5)*
IP 2005(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2005(6.1)*
IP 2005(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2005(6.2)*
IP 2005(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2005(6.3)*
IP 2005(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2006(6)*
IP 2005(7) Withholding Tax (I): *Replaced by IP 2006(1)*
IP 2005(8) Commercial Fishing; Vessels (S); Estimated Tax (I): *Superseded by IP 2007(13)*
IP 2005(9) Allocation and Apportionment; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I): *Superseded by IP 2006(23)*
IP 2005(10) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2006(16)*
IP 2005(11) *Never Issued*
IP 2005(12) Agricultural Production (S); Estimated Tax; Withholding Tax (I); Motor Vehicle Fuels Tax (M): *Superseded by IP 2006(20)*
IP 2005(13) Limited Liability Companies; Partnerships; Returns; S Corporations (I): *Modified and superseded by IP 2005(13.1)*
IP 2005(13.1) Limited Liability Companies; Partnerships; Returns; S Corporations (I): *Modified and superseded by IP 2006(22)*
IP 2005(14) Estimated Taxes (C): *Superseded by IP 2006(19)*
IP 2005(15) Withholding Tax (I): *Modified and superseded by IP 2008(13)*
IP 2005(16) Estimated Tax; Taxable Income, Nonresident Individuals; Taxable Income, Part-Year Resident Individuals; Taxable Income, Resident Individuals; Withholding (I): *Modified and superseded by IP 2009(38)*
IP 2005(17) Use Tax (S): *Modified and superseded by IP 2007(27)*

IP 2005(18) Returns, Filing (S): *(Rescinded)*
IP 2005(19) *Never Issued*
IP 2005(20) *Never Issued*
IP 2005(21) Withholding Tax; Returns (I): *Superseded by IP 2006(33)*
IP 2005(22) Withholding Tax; Returns (I): *Superseded by IP 2006(34)*
IP 2005(23) Returns (I)
IP 2005(23.1) Returns (I)
IP 2005(24) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Generation-Skipping Transfer Tax; Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Coupons; Discounts; Use Tax (S): *Modified and superseded by IP 2006(18)*
IP 2005(25) Personal Taxes: *Modified and superseded by IP 2006(17)*
IP 2005(26) Business Taxes: *Modified and superseded by IP 2006(32)*
IP 2005(27) Estimated Tax (I): *Modified and superseded by IP 2006(25)*
IP 2005(28) Estimated Tax (I): *Superseded by IP 2006(24)*
IP 2005(29) Neighborhood Assistance Program (C), (M): *Superseded by IP 2008(12)*
IP 2005(30) Electronic Funds Transfer (M): *Modified and superseded by IP 2007(8)*
IP 2005(31) Alternative Minimum Tax (I)

IP 2006(1) Withholding Tax (I): *Replaced by IP 2007(1)*
IP 2006(2) Topical Index (Income Tax): *Replaced by IP 2006(2.1)*
IP 2006(2.1) Topical Index (Income Tax): *Replaced by IP 2006(2.2)*
IP 2006(2.2) Topical Index (Income Tax): *Replaced by IP 2006(2.3)*
IP 2006(2.3) Topical Index (Income Tax): *Replaced by IP 2007(2)*
IP 2006(3) Topical Index (Corporation Business Tax): *Replaced by IP 2006(3.1)*
IP 2006(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2006(3.2)*
IP 2006(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2006(3.3)*
IP 2006(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2007(3)*
IP 2006(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2006(4.1)*
IP 2006(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2006(4.2)*
IP 2006(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2006(4.3)*
IP 2006(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2007(4)*
IP 2006(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2006(5.1)*
IP 2006(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2006(5.2)*
IP 2006(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2006(5.3)*
IP 2006(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2007(5)*
IP 2006(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2006(6.1)*
IP 2006(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2006(6.2)*
IP 2006(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2006(6.3)*
IP 2006(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2007(6)*
IP 2006(7) Withholding Tax (I): *Replaced by IP 2007(7)*
IP 2006(8) Status Letters (M): *Modified and superseded by IP 2006(8.1)*
IP 2006(8.1) Status Letters (M): *Modified and superseded by IP 2009(10)*
IP 2006(9) Motor Vehicle Fuels Tax (M): *Modified and superseded by IP 2007(12)*
IP 2006(10) *Never Issued*

IP 2006(11) Additional Tax (C); Limited Liability Companies (C), (I); Returns (C), (I); S Corporations (C), (I); Estimated Tax (General); Partnership (Informational Return); Withholding (General) (I); Buy Connecticut; Connecticut/New York Reciprocal Tax Program; Coupons; Location of Transaction; Nexus; Rate of Tax; Rebates; Records of Retailers; Reporting Method; Resale of Services; Resale of Tangible Personal Property; Retailer; Returns, Filing; Room Occupancy Tax; Sale and Leaseback; Seller's Permit; Shipping and Handling Charges; Successor Liability; Trade-Ins; Use Tax (S); Admissions Tax; Alcoholic Beverages Tax; Business Entities Tax; Cigarette Tax; Dues Tax; Licensing and Registration; Motor Carrier Road Tax; Motor Vehicle Fuels Tax; Real Estate Conveyance Tax; Rental Surcharge; Successor Liability; Tobacco Products Tax; Tourism Account Surcharge (M): *Modified and superseded by IP 2015(12)*

IP 2006(12) Vessels; Fabrication Labor; Maintenance Services to Tangible Personal Property; Maintenance, Repair and Warranty Contracts; Repair Services to Tangible Personal Property (S): *Modified and superseded in part by SN 2013(5)*

IP 2006(13) Clothing/Fabric/Footwear; Returned Merchandise; Trade-Ins (S): *Modified and superseded by IP 2011(17)*

IP 2006(14) Returns (Electronic Filing) (I)

IP 2006(15) Credits; Housing Program; Neighborhood Assistance Program (C), (M); Insurance Reinvestment Fund (C), (I); Apprenticeship Training; Clean Alternative Fuel (10% and 50%) (C), (M); Computer Donation; Displaced Worker; Electric Supplier Displaced Worker; Electronic Data Processing Equipment Property Tax; Employer Assisted Housing Tax; Enterprise Zone; Film Production; Financial Institutions; Fixed Capital Investment; Hiring Incentive; Historic Home Rehabilitation; Historic Structure Rehabilitation; Housing Program; Human Capital Investment; Machinery and Equipment Expenditure; New Jobs Creation; Open Space or Watershed Land; Ordering of Credits; Qualified Production; Research and Development (Higher Education Institutions); Research and Development (Nonincremental); Research and Experimental; Service Facility; Small Business Administration Fee Guaranty; Traffic Reduction Programs; Urban or Industrial Site Reinvestment (C): *Cited in AN 2007(5); Superseded by IP 2007(31)*

IP 2006(16) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2007(21)*

IP 2006(17) Personal Taxes: *Modified and superseded by IP 2007(25)*

IP 2006(18) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Generation-Skipping Transfer Tax; Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Coupons; Discounts; Use Tax (S): *Modified and superseded by IP 2007(24)*

IP 2006(19) Estimated Taxes (C): *Superseded by IP 2007(18)*

IP 2006(20) Agricultural Production (S); Estimated Tax; Withholding Tax (I); Motor Vehicle Fuels Tax (M): *Superseded by IP 2008(19)*

IP 2006(21) Business Entities Tax (M): *Modified and superseded by IP 2008(26)*

IP 2006(22) Limited Liability Companies; Partnerships; Returns; S Corporations (I)

IP 2006(23) Allocation and Apportionment; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I): *Superseded by IP 2007(22)*

IP 2006(24) Estimated Tax (I): *Superseded by IP 2008(20)*

IP 2006(25) Estimated Tax (I): *Modified and superseded by IP 2008(27)*

IP 2006(26) Cigarette Tax; Interest and Penalties; Licensing and Registration; Tobacco Products Tax; Vending Machines (M)

IP 2006(27) Cigarette Tax; Interest and Penalties; Licensing and Registration; Tobacco Products Tax (M)

IP 2006(28) Cigarette Tax; Interest and Penalties; Licensing and Registration; Tobacco Products Tax (M)

IP 2006(29) Cigarette Tax; Interest and Penalties; Licensing and Registration; Tobacco Products Tax (M)

IP 2006(30) Cigarette Tax; Interest and Penalties; Licensing and Registration; Vending Machines (M)
IP 2006(31) Cigarette Tax; Interest and Penalties; Licensing and Registration; Tobacco Products Tax (M)
IP 2006(32) Business Taxes: *Modified and superseded by IP 2007(26)*
IP 2006(33) Withholding Tax; Returns (I): *Modified and superseded by IP 2007(20)*
IP 2006(34) Withholding Tax; Returns (I): *Modified and superseded by IP 2007(19)*
IP 2006(35) Contractors' Guide: Air Pollution Control Facilities; Condominium Associations; Connecticut Development Authority; Construction Management Services; Construction Materials; Consulting Services, Environmental; Consulting Services, Real Estate; Contractor Bonds; Contractors; Direct Payment Permits; Energy Efficient Items; Excavating; Governmental Exemption (Contractors); Hazardous Waste/Other Contaminants; Indians; Installation (Real Property); Installation (Tangible Personal Property); Janitorial Services; Landscaping and Horticulture; Locksmith Services; Low and Moderate Income Housing; Maintenance of Real Property; Maintenance, Repair and Warranty Contracts; Maintenance of Tangible Personal Property; Management Services; Painting and Lettering Services; Protection, Patrol Work, Watchman and Armored Car Services; Real Property, Services To; Refuse Removal Services; Repairs to Tangible Personal Property; Resale of Services; Resale of Tangible Personal Property; Swimming Pool Cleaning and Maintenance Services/Installation; Tanks, Storage; Waste Treatment Facilities (S); Bond or Security for Payment of Tax (M): *Cited in AN 2007(5); modified and superseded in part in SN 2011(17); modified and superseded in part by SN 2012(2)*

IP 2007(1) Withholding Tax (I): *Modified and superseded by IP 2008(1) and IP 2008(9)*
IP 2007(2) Topical Index (Income Tax): *Modified and superseded by IP 2007(2.1)*
IP 2007(2.1) Topical Index (Income Tax): *Modified and superseded by IP 2007(2.2)*
IP 2007(2.2) Topical Index (Income Tax): *Modified and superseded by IP 2007(2.3)*
IP 2007(2.3) Topical Index (Income Tax): *Modified and superseded by IP 2008(2)*
IP 2007(3) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2007(3.1)*
IP 2007(3.1) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2007(3.2)*
IP 2007(3.2) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2007(3.3)*
IP 2007(3.3) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2008(3)*
IP 2007(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2007(4.1)*
IP 2007(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2007(4.2)*
IP 2007(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2007(4.3)*
IP 2007(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2008(4)*
IP 2007(5) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2007(5.1)*
IP 2007(5.1) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2007(5.2)*
IP 2007(5.2) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2007(5.3)*
IP 2007(5.3) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2008(5)*
IP 2007(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2007(6.1)*
IP 2007(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2007(6.2)*
IP 2007(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2007(6.3)*
IP 2007(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2008(6)*
IP 2007(7) Withholding Tax (I): *Replaced by IP 2008(7)*
IP 2007(8) Electronic Funds Transfer (M): *Modified and superseded by IP 2009(19)*
IP 2007(9) Returns (Electronic Filing) (I); Computer and Data Processing Services (S)

IP 2007(10) Disabled, Equipment and Services; Medical Equipment; Nonprescription Medicine; Prescription Medicine; Veterinarians (S): *Modified and superseded in part by SN 2015(1)*

IP 2007(11) *Never Issued*

IP 2007(12) Motor Vehicle Fuels Tax (M): *Modified and superseded by IP 2008(10)*

IP 2007(13) Commercial Fishing; Vessels (S); Estimated Tax (I): *Modified and superseded by IP 2009(14)*

IP 2007(14) Motor Vehicle Fuels Tax; Motor Carrier Road Tax (M)

IP 2007(15) Cigarette Tax; Stamps, Cigarette Tax (M)

IP 2007(16) Cigarette Tax; Stamps, Cigarette Tax (M)

IP 2007(17) Attorney Occupational Tax (M): *Modified and superseded by IP 2009(31)*

IP 2007(18) Estimated Taxes (C): *Superseded by IP 2008(15)*

IP 2007(19) Withholding Tax; Returns (I): *Superseded by IP 2008(16)*

IP 2007(20) Withholding Tax; Returns (I) *Superseded by IP 2008(17)*

IP 2007(21) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2008(21)*

IP 2007(22) Allocation and Apportionment; Civil Unions; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I): *Superseded by IP 2008(22)*

IP 2007(23) Returns, Filing (S)

IP 2007(24) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Generation-Skipping Transfer Tax; Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Coupons; Discounts; Use Tax (S): *Modified and superseded by IP 2008(24)*

IP 2007(25) Personal Taxes: *Modified and superseded by IP 2008(23)*

IP 2007(26) Business Taxes: *Modified and superseded by IP 2008(29)*

IP 2007(27) Use Tax (S): *Modified and superseded by IP 2009(33)*

IP 2007(28) Estimated Tax (I): *Obsoleted by IP 2008(28)*

IP 2007(29) *Never issued*

IP 2007(30) Energy Efficient Items; Motor Vehicles (S): *Modified and superseded by IP 2007(30.1)*

IP 2007(30.1) Energy Efficient Items; Motor Vehicles (S): *Modified and superseded by IP 2008(14)*

IP 2007(31) Credits; Apprenticeship Training; Computer Donation (C, M); Digital Animation; Displaced Worker (C, M); Electric Supplier Displaced Worker; Electronic Data Processing Equipment Property; Employer Assisted Housing; Enterprise Zone; Film Production; Film Production Infrastructure; Financial Institutions; Fixed Capital Investment; Hiring Incentive; Historic Home Rehabilitation (C, M); Historic Preservation (C, M); Historic Structures Rehabilitation (C, M); Housing Program; Human Capital Investment; Insurance Reinvestment Fund (C), (I); Job Expansion; Land for Educational Use; Machinery and Equipment Expenditure; Neighborhood Assistance Program (C), (M); New Jobs Creation; Open Space or Watershed Land; Ordering of Credits; Qualified Small Business; Research and Development (Higher Education Institutions); Research and Development (Nonincremental); Research and Experimental; Service Facility; Small Business Administration Fee Guaranty; Traffic Reduction Programs; Urban or Industrial Site Reinvestment (C); Air Carriers; Community Antenna Television System Companies; Dry Cleaning Assessment; Express, Telegraph or Cable Business; Hospital and Medical Service Corporation Charge; Railroad Companies; Unrelated Business Income; Utility Companies Gross Earnings (M): *Superseded by IP 2010(13)*

IP 2008(1) Withholding Tax (I): *Replaced by IP 2009(1)*

IP 2008(2) Topical Index (Income Tax): *Replaced by IP 2008(2.1)*

IP 2008(2.1) Topical Index (Income Tax): *Replaced by IP 2008(2.2)*

IP 2008(2.2) Topical Index (Income Tax): *Replaced by IP 2008(2.3)*

IP 2008(2.3) Topical Index (Income Tax): *Replaced by IP 2009(2)*

IP 2008(3) Topical Index (Corporation Business Tax): *Replaced by IP 2008(3.1)*

IP 2008(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2008(3.2)*

IP 2008(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2008(3.3)*
IP 2008(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2009(3)*
IP 2008(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2008(4.1)*
IP 2008(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2008(4.2)*
IP 2008(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2008(4.3)*
IP 2008(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2009(4)*
IP 2008(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2008(5.1)*
IP 2008(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2008(5.2)*
IP 2008(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2008(5.3)*
IP 2008(5.3) Topical Index (Sales and Use Taxes): *Replaced by IP 2009(5)*
IP 2008(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2008(6.1)*
IP 2008(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2008(6.2)*
IP 2008(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2008(6.3)*
IP 2008(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2008(6)*
IP 2008(7) Withholding Tax (I)
IP 2008(8) *Never Issued*
IP 2008(9) Withholding Tax (I): *Replaced by IP 2009(8)*
IP 2008(10) Motor Vehicle Fuels Tax (M): *Modified and superseded by IP 2009(9)*
IP 2008(11) Admissions Tax (M)
IP 2008(12) Neighborhood Assistance Program (C), (M): *Superseded by IP 2010(22)*
IP 2008(13) Withholding Tax (I): *Modified and superseded by IP 2009(36)*
IP 2008(14) Energy Efficient Items; Motor Vehicles (S)
IP 2008(14.1) Energy Efficient Items; Motor Vehicles (S): *Modified and superseded by IP 2009(27)*
IP 2008(15) Estimated Taxes (C): *Superseded by IP 2009(34)*
IP 2008(16) Withholding Tax; Returns (I): *Superseded by IP 2009(17)*
IP 2008(17) Withholding Tax; Returns (I): *Superseded by IP 2008(17.1)*
IP 2008(17.1) Withholding Tax; Returns (I): *Superseded by IP 2009(18)*
IP 2008(18) *Never issued*
IP 2008(19) Agricultural Production (S); Estimated Tax; Withholding Tax (I); Motor Vehicle Fuels Tax (M): *Superseded by IP 2010(16)*
IP 2008(20) Estimated Tax (I): *Superseded by IP 2009(35)*
IP 2008(21) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2009(24)*
IP 2008(22) Allocation and Apportionment; Civil Unions; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I): *Superseded by IP 2009(21)*
IP 2008(23) Personal Taxes: *Modified and superseded by IP 2009(25)*
IP 2008(24) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Generation-Skipping Transfer Tax; Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Coupons; Discounts; Use Tax (S): *Modified and superseded by IP 2009(22)*
IP 2008(25) Returns (Electronic Filing) (I)
IP 2008(25.1) Returns (Electronic Filing) (I)
IP 2008(26) Business Entities Tax (M): *Modified and superseded by IP 2015(11)*
IP 2008(27) Estimated Tax (I): *Modified and superseded by IP 2009(30)*
IP 2008(28) Estimated Tax (I): *Obsoleted by IP 2009(26)*
IP 2008(29) Business Taxes: *Modified and superseded by IP 2009(23)*

IP 2009(1) Withholding Tax (I): *Replaced by IP 2010(1)*
IP 2009(2) Topical Index (Income Tax): *Modified and superseded by IP 2009(2.1)*
IP 2009(2.1) Topical Index (Income Tax): *Modified and superseded by IP 2009(2.2)*
IP 2009(2.2) Topical Index (Income Tax): *Modified and superseded by IP 2009(2.3)*
IP 2009(2.3) Topical Index (Income Tax)
IP 2009(3) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2009(3.1)*
IP 2009(3.1) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2009(3.2)*
IP 2009(3.2) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2009(3.3)*
IP 2009(3.3) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2010(3)*
IP 2009(4) Numerical Index to Rulings and Administrative Pronouncements: *Modified and superseded by IP 2009(4.1)*
IP 2009(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Modified and superseded by IP 2009(4.2)*
IP 2009(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Modified and superseded by IP 2009(4.3)*
IP 2009(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Modified and superseded by IP 2010(4)*
IP 2009(5) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2009(5.1)*
IP 2009(5.1) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2009(5.2)*
IP 2009(5.2) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2009(5.3)*
IP 2009(5.3) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2010(5)*
IP 2009(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2009(6.1)*
IP 2009(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2009(6.2)*
IP 2009(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2009(6.3)*
IP 2009(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics) *Modified and superseded by IP 2010(6)*
IP 2009(7) Withholding Tax (I): *Replaced by IP 2010(7)*
IP 2009(8) Withholding Tax (I): *Replaced by IP 2010(8)*
IP 2009(9) Motor Vehicle Fuels Tax (M): *Modified and superseded by IP 2010(14)*
IP 2009(10) Status Letters (M): *Modified and superseded by IP 2009(10.1)*
IP 2009(10.1) Status Letters (M)
IP 2009(11) Advertisements, Unlawful (S)
IP 2009(12) Amnesty (M): *Modified and superseded by IP 2009(12.1)*
IP 2009(12.1) Amnesty (M)
IP 2009(13) Manufacturers' Guide: Buy Connecticut; Calibration Services; Component Parts; Computer Equipment; Computer Software; Containers; Fabrication (Exemptions); Fuel; Location of Transaction; Machinery; Manufacturing; Manufacturing Recovery Act; Packaging and Crating; Processing; Production Materials; Resale of Tangible Personal Property; Research and Development; Tools; Utility Exemption (Manufacturing) (S)
IP 2009(14) Commercial Fishing; Vessels (S); Estimated Tax (I)
IP 2009(15) Resale of Services; Resale of Tangible Personal Property (S):
IP 2009(16) *Never Issued*
IP 2009(17) Withholding Tax; Returns (I): *Superseded by IP 2010(11)*
IP 2009(18) Withholding Tax; Returns (I): *Superseded by IP 2010(12)*
IP 2009(19) Electronic Funds Transfer (M): *Modified and superseded by IP 2010(17)*
IP 2009(20) Returns (Electronic Filing) (I)
IP 2009(21) Allocation and Apportionment; Civil Unions; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I): *Modified and superseded by IP 2012(15)*
IP 2009(22) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Generation-Skipping Transfer Tax; Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Coupons; Discounts; Use Tax (S): *Modified and superseded by IP 2010(26)*

IP 2009(23) Business Taxes
IP 2009(24) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2011(20)*
IP 2009(25) Personal Taxes: *Modified and superseded by IP 2010(25)*
IP 2009(26) Estimated Tax (I)
IP 2009(27) Energy Efficient Items; Motor Vehicles (S): *Cited in SN 2010(2)*
IP 2009(28) Cigarette Tax; Stamps, Cigarette Tax; Tobacco Products Tax (M)
IP 2009(29) Cigarette Tax; Stamps, Cigarette Tax; Tobacco Products Tax (M)
IP 2009(30) Estimated Tax (I): *Modified and superseded by IP 2010(28)*
IP 2009(31) Attorney Occupational Tax (M): *Modified and superseded by IP 2014(13)*
IP 2009(32) *Never Issued*
IP 2009(33) Use Tax (S): *Modified and superseded by IP 2011(15)*
IP 2009(34) Estimated Taxes (C): *Superseded by IP 2010(10)*
IP 2009(35) Estimated Tax (I): *Superseded by IP 2010(27)*
IP 2009(36) Withholding (I): *Modified and superseded by IP 2011(27)*
IP 2009(37) Estimated Tax; Rate of Tax; Withholding (I)
IP 2009(37.1) Estimated Tax; Rate of Tax; Withholding (I)
IP 2009(38) Estimated Tax; Taxable Income, Nonresident Individuals; Taxable Income, Part-Year Resident Individuals; Taxable Income, Resident Individuals; Withholding (I): *Cited in AN 2009(8); modified and superseded by IP 2011(28)*

IP 2010(1) Withholding Tax (I)
IP 2010(2) Topical Index (Income Tax): *Superseded by IP 2010(2.1)*
IP 2010(2.1) Topical Index (Income Tax): *Superseded by IP 2010(2.2)*
IP 2010(2.2) Topical Index (Income Tax): *Superseded by IP 2010(2.3)*
IP 2010(2.3) Topical Index (Income Tax): *Superseded by IP 2011(2)*
IP 2010(3) Topical Index (Corporation Business Tax): *Superseded by IP 2010(3.1)*
IP 2010(3.1) Topical Index (Corporation Business Tax): *Superseded by IP 2010(3.2)*
IP 2010(3.2) Topical Index (Corporation Business Tax): *Superseded by IP 2010(3.3)*
IP 2010(3.3) Topical Index (Corporation Business Tax): *Superseded by IP 2011(3)*
IP 2010(4) Numerical Index to Rulings and Administrative Pronouncements: *Superseded by IP 2010(4.1)*
IP 2010(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Superseded by IP 2010(4.2)*
IP 2010(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Superseded by IP 2010(4.3)*
IP 2010(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Superseded by IP 2011(4)*
IP 2010(5) Topical Index (Sales and Use Taxes): *Superseded by IP 2010(5.1)*
IP 2010(5.1) Topical Index (Sales and Use Taxes): *Superseded by IP 2010(5.2)*
IP 2010(5.2) Topical Index (Sales and Use Taxes): *Superseded by IP 2010(5.3)*
IP 2010(5.3) Topical Index (Sales and Use Taxes): *Superseded by IP 2011(5)*
IP 2010(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Superseded by IP 2010(6.1)*
IP 2010(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Superseded by IP 2010(6.2)*
IP 2010(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Superseded by IP 2010(6.3)*
IP 2010(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Superseded by IP 2011(6)*
IP 2010(7) Withholding Tax (I): *Modified and superseded by IP 2012(7)*
IP 2010(8) Withholding Tax (I): *Replaced by IP 2011(8)*
IP 2010(9)
IP 2010(10) Estimated Taxes (C): *Superseded by IP 2011(21)*
IP 2010(11) Withholding Tax; Returns (I): *Superseded by IP 2011(11)*
IP 2010(12) Withholding Tax; Returns (I): *Superseded by IP 2011(25)*

IP 2010(13) Credits (C, M); Apprenticeship Training (C); Computer Donation (C, M); Digital Animation (C, M); Displaced Worker (C, M); Electric Supplier Displaced Worker (C); Electronic Data Processing Equipment Property (C, M); Enterprise Zone (C); Film Production (C, M); Film Production Infrastructure (C, M); Financial Institutions (C); Fixed Capital Investment (C); Hiring Incentive (C); Historic Home Rehabilitation (C, M); Historic Preservation (C, M); Historic Structure Rehabilitation (C, M); Housing Program (C, M); Human Capital Investment (C); Insurance Reinvestment Fund (C, I, M); Job Expansion (C, I, M); Land for Educational Use (C); Machinery and Equipment Expenditure (C); Neighborhood Assistance Program (C, M); New Jobs Creation (C, M); Open Space or Watershed Land (C); Ordering of Credits (C); Qualified Small Business Job Creation (C, I, M); Research and Development (Higher Education Institutions) (C); Research and Development (Nonincremental) (C); Research and Experimental (C); Service Facility (C); Small Business Administration Fee Guaranty (C); Traffic Reduction Programs (C); Urban or Industrial Site Reinvestment (C, M); Air Carriers; Community Antenna Television System Companies; Dry Cleaning Assessment; Express, Telegraph or Cable Business; Hospital and Medical Service Corporation Charge; Railroad Companies; Unrelated Business Income; Utility Companies Gross Earnings (M)

IP 2010(14) Motor Vehicle Fuels Tax (M)

IP 2010(15) *Never Issued*

IP 2010(16) Agricultural Production (S); Estimated Tax; Withholding Tax (I); Motor Vehicle Fuels Tax (M)

IP 2010(17) Electronic Funds Transfer (M): *Modified and superseded by IP 2011(22)*

IP 2010(18) Voluntary Disclosure (M)

IP 2010(19) Returns (Electronic Filing) (I)

IP 2010(20) Business Taxes: *Modified and superseded by IP 2014(21)*

IP 2010(21) Real Estate Investment Trusts (C)

IP 2010(22) Neighborhood Assistance Program (C), (M): *Superseded by IP 2013(9)*

IP 2010(23)

IP 2010(24)

IP 2010(25) Personal Taxes

IP 2010(26) Tips for Senior Citizens: Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Generation-Skipping Transfer Tax; Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Coupons; Discounts; Use Tax (S) *(Modified and superseded by IP 2011(18)*

IP 2010(27) Estimated Tax (I): *Superseded by IP 2011(26)*

IP 2010(28) Estimated Tax (I): *Modified and superseded by IP 2011(23)*

IP 2010(29) Carrying on Business (C); Economic Nexus (I): *Superseded by IP 2010(29.1)*

IP 2010(29.1) Carrying on Business (C); Economic Nexus (I)

IP 2011(1) Withholding Tax (I): *Modified and superseded by IP 2012(1)*

IP 2011(2) Topical Index (Income Tax): *Replaced by IP 2011(2.1)*

IP 2011(2.1) Topical Index (Income Tax): *Replaced by IP 2011(2.2)*

IP 2011(2.2) Topical Index (Income Tax): *Replaced by IP 2011(2.3)*

IP 2011(2.3) Topical Index (Income Tax): *Replaced by IP 2012(2)*

IP 2011(3) Topical Index (Corporation Business Tax): *Replaced by IP 2011(3.1)*

IP 2011(3.1) Topical Index (Corporation Business Tax): *Replaced by IP 2011(3.2)*

IP 2011(3.2) Topical Index (Corporation Business Tax): *Replaced by IP 2011(3.3)*

IP 2011(3.3) Topical Index (Corporation Business Tax): *Replaced by IP 2012(3)*

IP 2011(4) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2011(4.1)*

IP 2011(4.1) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2011(4.2)*

IP 2011(4.2) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2011(4.3)*

IP 2011(4.3) Numerical Index to Rulings and Administrative Pronouncements: *Replaced by IP 2012(4)*
IP 2011(5) Topical Index (Sales and Use Taxes): *Replaced by IP 2011(5.1)*
IP 2011(5.1) Topical Index (Sales and Use Taxes): *Replaced by IP 2011(5.2)*
IP 2011(5.2) Topical Index (Sales and Use Taxes): *Replaced by IP 2011(5.3)*
IP 2011(5.3) Topical Index (Sales and Use Taxes) : *Replaced by IP 2012(5)*
IP 2011(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2011(6.1)*
IP 2011(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2011(6.2)*
IP 2011(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2011(6.3)*
IP 2011(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics): *Replaced by IP 2012(6)*
IP 2011(7)
IP 2011(8) Withholding Tax (I): *Replaced by IP 2012(8)*
IP 2011(9)
IP 2011(10) Withholding Tax (I)
IP 2011(10.1) Withholding Tax (I)
IP 2011(11) Withholding Tax; Returns (I): *Superseded by IP 2012(22)*
IP 2011(12)
IP 2011(13) Cigarette Tax (M)
IP 2011(14) Cigarette Tax (M)
IP 2011(15) Use Tax (S): *Modified and superseded by IP 2015(21)*
IP 2011(16) Successor Liability (M), (S); Admissions Tax; Clearance Certificate; Dues Tax (M); Withholding Tax (I)
IP 2011(17) Clothing/Fabric/Footwear; Returned Merchandise; Trade-Ins (S)
IP 2011(18) Tips for Senior Citizens; Earned Income Tax Credit; Estimated Tax; Returns; Taxable Income, Resident Individuals; Withholding Tax (I); Generation-Skipping Transfer Tax; Gift Tax; Real Estate Conveyance Tax; Succession and Transfer Tax (M); Coupons; Discounts; Use Tax (S)
IP 2011(19)
IP 2011(20) Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2012(17)*
IP 2011(21) Estimated Taxes (C): *Superseded by IP 2012(10)*
IP 2011(22) Electronic Funds Transfer (M): *Modified and superseded by IP 2013(15)*
IP 2011(23) Estimated Tax (I): *Modified and superseded by IP 2012(16)*
IP 2011(24) Returns (Electronic Filing) (I); Computer and Data Processing Services (S)
IP 2011(25) Withholding Tax; Returns (I): *Superseded by IP 2012(23)*
IP 2011(26) Estimated Tax (I)
IP 2011(27) Withholding (I)
IP 2011(28) Estimated Tax; Taxable Income, Nonresident Individuals; Taxable Income, Part-Year Resident Individuals; Taxable Income, Resident Individuals; Withholding (I): *Modified and superseded by IP 2015(23)*

IP 2012(1) Withholding (I): *Replaced by IP 2012(1.1)*
IP 2012(1.1) Withholding (I): *Replaced by IP 2013(1)*
IP 2012(2) Topical Index (Income Tax): *Replaced by IP 2012(2.1)*
IP 2012(2.1) Topical Index (Income Tax): *Replaced by IP 2012(2.2)*
IP 2012(2.2) Topical Index (Income Tax): *Replaced by IP 2012(2.3)*
IP 2012(2.3) Topical Index (Income Tax)
IP 2012(3) Topical Index (Corporation Business Tax) : *Replaced by IP 2012(3.1)*
IP 2012(3.1) Topical Index (Corporation Business Tax) : *Replaced by IP 2012(3.2)*
IP 2012(3.2) Topical Index (Corporation Business Tax) : *Replaced by IP 2012(3.3)*
IP 2012(3.3) Topical Index (Corporation Business Tax)

IP 2012(4)	Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Replaced by IP 2012(4.1)*
IP 2012(4.1)	Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Replaced by IP 2012(4.2)*
IP 2012(4.2)	Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Replaced by IP 2012(4.3)*
IP 2012(4.3)	Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements
IP 2012(5)	Topical Index (Sales and Use Taxes) : *Replaced by IP 2012(5.1)*
IP 2012(5.1)	Topical Index (Sales and Use Taxes) : *Replaced by IP 2012(5.2)*
IP 2012(5.2)	Topical Index (Sales and Use Taxes) : *Replaced by IP 2012(5.3)*
IP 2012(5.3)	Topical Index (Sales and Use Taxes)
IP 2012(6)	Topical Index (Miscellaneous Taxes and Administrative Topics) : *Replaced by IP 2012(6.1)*
IP 2012(6.1)	Topical Index (Miscellaneous Taxes and Administrative Topics) : *Replaced by IP 2012(6.2)*
IP 2012(6.2)	Topical Index (Miscellaneous Taxes and Administrative Topics) : *Replaced by IP 2012(6.3)*
IP 2012(6.3)	Topical Index (Miscellaneous Taxes and Administrative Topics)
IP 2012(7)	Withholding (I): *Replaced by IP 2012(7.1)*
IP 2012(7.1)	Withholding (I): *Replaced by IP 2013(7)*
IP 2012(8)	Withholding (I): *Replaced by IP 2013(8)*
IP 2012(9)	Earned Income Credit (I): *Superseded by IP 2012(9.1)*
IP 2012(9.1)	Earned Income Credit (I): *Modified and superseded by IP 2013(9)*
IP 2012(10)	Estimated Taxes (C): *Superseded by IP 2013(18)*
IP 2012(11)	
IP 2012(12)	Clothing/Fabric/Footwear; Layaways; Returned Merchandise; Shipping and Handling (S): *Modified and superseded in part by SN 2015(5); modified and superseded by IP 2015(22)*
IP 2012(15)	Allocation and Apportionment; Civil Unions; Estimated Tax; Extensions of Time; Nonresident Individuals; Refunds; Resident Individuals; Taxable Income, Nonresident Individuals (Military Pay); Withholding Tax (I)
IP 2012(16)	Estimated Tax (I): *Modified and superseded by IP 2015(17)*
IP 2012(17)	Credit for Property Tax Paid on Motor Vehicle or Residence (I): *Modified and superseded by IP 2014(25)*
IP 2012(22)	Withholding Tax; Returns (I): *Superseded by IP 2013(16)*
IP 2012(23)	Withholding Tax; Returns (I): *Superseded by IP 2013(17)*
IP 2012(25)	Returns (Electronic Filing) (I); Computer and Data Processing Services (S)
IP 2013(1)	Withholding Tax (I): *Modified and superseded by IP 2014(1)*
IP 2013(2)	Topical Index (Income Tax): *Modified and superseded by IP 2013(2.1)*
IP 2013(2.1)	Topical Index (Income Tax): *Modified and superseded by IP 2013(2.2)*
IP 2013(2.2)	Topical Index (Income Tax): *Modified and superseded by IP 2014(2)*
IP 2013(3)	Topical Index (Corporation Business Tax): *Modified and superseded by IP 2013(3.1)*
IP 2013(3.1)	Topical Index (Corporation Business Tax): *Modified and superseded by IP 2013(3.2)*
IP 2013(3.2)	Topical Index (Corporation Business Tax): *Modified and superseded by IP 2014(3)*
IP 2013(4)	Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Modified and superseded by IP 2013(4.1)*
IP 2013(4.1)	Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Modified and superseded by IP 2013(4.2)*
IP 2013(4.2)	Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Modified and superseded by IP 2014(4)*
IP 2013(5)	Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2013(5.1)*

IP 2013(5.1) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2013(5.2)*
IP 2013(5.2) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2014(5)*
IP 2013(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2013(6.1)*
IP 2013(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2013(6.2)*
IP 2013(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2014(6)*
IP 2013(7) Withholding Tax (I): *Modified and superseded by IP 2014(7)*
IP 2013(8) Withholding Tax (I) : *Modified and superseded by IP 2014(8)*
IP 2013(9) Neighborhood Assistance Program (C), (M): *Superseded by IP 2015(13)*
IP 2013(10)
IP 2013(11) Administrative/Procedural (M)
IP 2013(15) Electronic Funds Transfer (M); Returns, Filing (S): *Modified and superseded by IP 2014(15)*
IP 2013(16) Withholding Tax; Returns (I): *Superseded by IP 2013(16.1)*
IP2013(16.1) Withholding Tax; Returns (I): *Superseded by IP 2014(16)*
IP 2013(17) Withholding Tax; Returns (I): *Superseded by IP 2013(17.1)*
IP2013(17.1) Withholding Tax; Returns (I): *Superseded by IP 2014(17)*
IP 2013(18) Estimated Taxes (C)
IP 2013(19) Earned Income Credit (I): *Modified and superseded by IP 2015(20)*

IP 2014(1) Withholding Tax (I): *Modified and superseded by IP 2015(1)*
IP 2014(2) Topical Index (Income Tax): *Modified and superseded by IP 2014(2.1)*
IP 2014(2.1) Topical Index (Income Tax): *Modified and superseded by IP 2014(2.2)*
IP 2014(2.2) Topical Index (Income Tax): *Modified and superseded by IP 2014(2.3)*
IP 2014(2.3) Topical Index (Income Tax): *Modified and superseded by IP 2015(2)*
IP 2014(3) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2014(3.1)*
IP 2014(3.1) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2014(3.2)*
IP 2014(3.2) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2014(3.3)*
IP 2014(3.3) Topical Index (Corporation Business Tax): *Modified and superseded by IP 2015(3)*
IP 2014(4) Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Modified and superseded by IP 2014(4.1)*
IP 2014(4.1) Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Modified and superseded by IP 2014(4.2)*
IP 2014(4.2) Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Modified and superseded by IP 2014(4.3)*
IP 2014(4.3) Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Modified and superseded by IP 2015(4)*
IP 2014(5) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2014(5.1)*
IP 2014(5.1) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2014(5.2)*
IP 2014(5.2) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2014(5.3)*
IP 2014(5.3) Topical Index (Sales and Use Taxes) : *Modified and superseded by IP 2015(5)*
IP 2014(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2014(6.1)*
IP 2014(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2014(6.2)*
IP 2014(6.2) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2014(6.3)*
IP 2014(6.3) Topical Index (Miscellaneous Taxes and Administrative Topics) : *Modified and superseded by IP 2015(6)*
IP 2014(7) Withholding Tax (I): *Modified and superseded by IP 2015(7)*

IP 2014(8) Withholding Tax (I): *Modified and superseded by IP 2014(8)*
IP 2014(13) Attorney Occupational Tax (M)
IP 2014(14)
IP 2014(15) Electronic Funds Transfer (M); Interest and Penalties; Returns, Filing (S)
IP 2014(16) Withholding Tax; Returns (I): *Superseded by IP 2015(10)*
IP 2014(17) Withholding Tax; Returns (I): *Superseded by IP 2015(9)*
IP 2014(18) Status Letters (M)
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IP 2014(20) Returns (Electronic Filing) (I); Computer and Data Processing Services (S):
IP 2014(21) Business Taxes: Credits; Estimated Taxes; Minimum Tax; Net Income; Surtax (C); Withholding (I); Business Entity Tax; Controlling Interest Transfer Tax; Motor Carrier Road Tax; Motor Vehicle Fuels Tax; Petroleum Products Gross Earnings Tax; Real Estate Conveyance Tax (M); Affiliates, Services By; Manufacturing; Manufacturing Recovery Act; Rate of Tax; Resale of Services; Resale of Tangible Personal Property; Returns, Filing (S)
IP 2014(25) Credit for Property Tax Paid on Motor Vehicle or Residence (I)

IP 2015(1) Withholding Tax (I): *Modified and superseded by IP 2015(1.1)*
IP 2015(1.1) Withholding Tax (I)
IP 2015(2) Topical Index (Income Tax): *Modified and superseded by IP 2015(2.1)*
IP 2015(2.1) Topical Index (Income Tax)
IP 2015(3) Topical Index (Corporation Business Tax) : *Modified and superseded by IP 2015(3.1)*
IP 2015(3.1) Topical Index (Corporation Business Tax)
IP 2015(4) Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements: *Modified and superseded by IP 2015(4.1)*
IP 2015(4.1) Numerical Index to Rulings and Administrative Pronouncements, As Affected, If At All, By Later-Issued Rulings and Pronouncements
IP 2015(5) Topical Index (Sales and Use Taxes): *Modified and superseded by IP 2015(5.1)*
IP 2015(5.1) Topical Index (Sales and Use Taxes)
IP 2015(6) Topical Index (Miscellaneous Taxes and Administrative Topics): *Modified and superseded by IP 2015(6.1)*
IP 2015(6.1) Topical Index (Miscellaneous Taxes and Administrative Topics)
IP 2015(7) Withholding Tax (I): *Modified and superseded by IP 2015(7.1)*
IP 2015(7.1) Withholding Tax (I): *Modified and superseded by IP 2016(7)*
IP 2015(8) Withholding Tax (I): *Modified and superseded by IP 2015(8.1)*
IP 2015(8.1) Withholding Tax (I)
IP 2015(11) Business Entities Tax (M)
IP 2015(12) *(Getting Started in Business: Understanding Connecticut Taxes)*: Additional Tax; Minimum Tax; (C); Limited Liability Companies (C), (I), (S); Returns (C), (I); S Corporations (C), (I); Estimated Tax (C), (I); Partnership (Informational Return); Withholding (General) (I); Cigarette Tax (M), (S); "Buy Connecticut"; Connecticut/New York Reciprocal Tax Program; Coupons; Custom Orders; Gross Receipts/Sales Price; Interest and Penalties; Layaways; Location of Transaction; Prepaid Telephone Calling Service; Rate of Tax; Rebates; Records of Retailers; Reporting Method; Resale of Services; Resale of Tangible Personal Property; Retailer; Returned Merchandise; Returns, Filing; Room Occupancy Tax; Sale and Leaseback; Seller's Permit; Shipping and Handling Charges; Successor Liability; Trade-Ins; Use Tax (S); Admissions Tax; Alcoholic Beverages Tax; Bottle Deposit; Business Entities Tax; Controlling Interest Transfer Tax; Dry Cleaning Surcharge; Dues Tax; Licensing and Registration; Motor Carrier Road Tax; Motor Vehicle Fuels Tax; Real Estate Conveyance Tax; Rental Surcharge; Successor Liability; Tobacco Products Tax; Tourism Account Surcharge (M): *Modified and superseded in part by SN 2015(5)*
IP 2015(13) Neighborhood Assistance Program (C), (M)
IP 2015(14) Estimated Taxes (C)
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IP 2015(16) Business Use Tax (S)
IP 2015(17) Estimated Tax (I)
IP 2015(20) Earned Income Credit (I)
IP 2015(20)(SP)
IP 2015(21) Use Tax; Aircraft; Credit for Sales and Use Taxes; Interest and Penalties; Motor Vehicles; Rate of Tax; Vessels (S)
IP 2015(22) Clothing/Fabric/Footwear; Layaways; Returned Merchandise; Shipping and Handling (S)
IP 2015(23) Estimated Tax; Taxable Income, Nonresident Individuals; Taxable Income, Part-Year Resident Individuals; Taxable Income, Resident Individuals; Withholding (I)

IP 2016(7) Withholding Tax (I)

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AN 91(1) Information about Sales and Use Taxes Changes
AN 91(2) Information about Sales and Use Taxes Changes
AN 91(3) *Never Issued*
AN 91(4) Information about Connecticut Corporation Business Tax (C)
AN 91(5) Income Tax (I)
AN 91(6) Withholding Tax (I)
AN 91(7) *Never Issued*
AN 91(8) Withholding Tax (I)
AN 91(9) Withholding Tax (I): *Obsoleted by AN 95(8)*
AN 91(10) Estimated Tax (I)
AN 91(11) Administrative/Procedural (Miscellaneous) (Administrative Pronouncements) (M): *Amplified and superseded by AN 91(11.1)*
AN 91(11.1) Administrative/Procedural (Miscellaneous) (Administrative Pronouncements) (M)

AN 92(2) Taxable Income, Part-Year Resident Individuals; Taxable Income, Part-Year Resident Trusts (I)
AN 92(3) Administrative/Procedural (Miscellaneous) (M)
AN 92(4) Unrelated Business Income Tax (M)
AN 92(5) Real Estate Conveyance Tax (M)
AN 92(6) Petroleum Products Gross Earnings Tax (M)
AN 92(7) Returns; S Corporations (I); Unreasonable Compensation (C)
AN 92(8) Withholding Tax (I)

AN 93(1) Returns (I)
AN 93(2) Income Tax
AN 93(3) World Trade Center
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AN 93(5) Assumed Tax; Estimated Taxes (C)
AN 93(6) Estimated Tax; Returns (I)
AN 93(7) Tire Fee (M)
AN 93(8) Motor Vehicle Fuels Tax (M): *Superseded by AN 93(8.1)*
AN 93(8.1) Motor Vehicle Fuels Tax (M)
AN 93(9) Real Estate Conveyance Tax (M)
AN 93(10) Nonresident Individuals; Resident Individuals; Returns (I): *Superseded by AN 93(10.1)*
AN 93(10.1) Nonresident Individuals; Resident Individuals; Returns (I)
AN 93(11) Insurance Premiums Tax (M)

AN 94(1) Obsolete Documents (C)
AN 94(2) Capital Gains, Dividends, and Interest Tax (M); Estate Tax (M)

AN 94(3) Rulings and Administrative Pronouncements Obsoleted by Legislation Repealing Sales and Use Taxes on Certain Services
AN 94(4) Rulings and Administrative Pronouncements Obsoleted by Subsequently Promulgated Sales and Use Tax Regulation
AN 94(5) Rulings and Administrative Pronouncements Obsoleted by Legislation Affecting Sales and Use Tax Exemptions
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AN 94(7) Rulings Obsoleted Because Factual Situation Is Insufficiently Described
AN 94(8) Rulings and Administrative Pronouncements Obsoleted by Legislative Changes Affecting the Room Occupancy Tax (S)
AN 94(9) Motor Vehicle Fuels Tax (M): *Superseded by AN 94(9.1)*
AN 94(9.1) Motor Vehicle Fuels Tax (M)
AN 94(10) Computer and Data Processing Services (S): *Clarified by AN 94(10.1), AN 94(10.2)*
AN 94(10.1) Computer and Data Processing Services (S): *Clarified by AN 94(10.2)*
AN 94(10.2) Computer and Data Processing Services (S)
AN 94(11) Dry Cleaning Assessment (M): *Obsoleted by SN 94(16)*
AN 94(12) Returns; S Corporations (I)

AN 95(1) Returns (I)
AN 95(2) Income Tax
AN 95(3) Amusement and Recreation Services; Health and Athletic Club Services (S)
AN 95(4) Motor Vehicle Fuels Tax (M): *Supplemented by AN 95(4.1)*
AN 95(4.1) Motor Vehicle Fuels Tax (M)
AN 95(5) Contractors; Services to Real Property; Installation (Real Property); Construction Materials; Environmental Consulting Services; Excavating; Maintenance Services to Real Property; Janitorial Services; Swimming Pool Cleaning and Maintenance Services/Installation; Maintenance, Repair, and Warranty Contracts; Repairs to Tangible Personal Property; Maintenance Services to Tangible Personal Property (S)
AN 95(6) Administrative/Procedural (Miscellaneous) (Topical Indexes) (M)
AN 95(7) Administrative/Procedural (Miscellaneous) (TAMs) (M)
AN 95(8) Withholding Tax (I): *Modified and superseded in part by AN 96(2); Obsoleted in part by SN 96(8)*
AN 95(9) Commercial Truck Exemption; Motor Bus Exemption (S)
AN 95(10) Exempt Organizations; Meals (S): *Modified and superseded by IP 2002(11)*
AN 95(11) Administrative/Procedural (Miscellaneous); Disclosure of Documents or Return Information (M)

AN 96(1) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 97(1)*
AN 96(2) Withholding Tax (I)
AN 96(3) Withholding Tax (I): *Modified and superseded by AN 96(3.1)*
AN 96(3.1) Withholding Tax (I): *Cited in IP 92(8.4); Modified and superseded by AN 2000(4)*
AN 96(4) Sales and Use Taxes Manual
AN 96(5) Electronic Funds Transfer (M); Estimated Taxes (C)
AN 96(6) Electronic Funds Transfer (M); Insurance Premiums Tax (M)
AN 96(7) Electronic Funds Transfer (M); Insurance Premiums Tax (M)
AN 96(8) Electronic Funds Transfer; Health Care Centers Tax (M); Hospitals and Health Care Center (S)
AN 96(9) Alcoholic Beverages Tax (M)
AN 96(10) Utility Companies Gross Earnings Tax (M)
AN 96(11) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 97(1)*
AN 96(12) Administrative/Procedural (Miscellaneous) (M)
AN 96(13) Taxable Income, Nonresident Individuals; Taxable Income, Part-Year Resident Individuals; Taxable Income, Resident Individuals; Withholding Tax (I)

AN 97(1) Motor Vehicle Fuels Tax (M): *Supplemented by AN 97(1.1)*
AN 97(1.1) Motor Vehicle Fuels Tax (M): *Supplemented by AN 97(1.2)*

AN 97(1.2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 97(1.3)*
AN 97(1.3) Motor Vehicle Fuels Tax (M)

AN 98(1) Motor Vehicle Fuels Tax (M): *Supplemented by AN 98(1.1); Obsoleted by AN 99(2)*
AN 98(1.1) Motor Vehicle Fuels Tax (M): *Supplemented by AN 98(1.2); Obsoleted by AN 99(2)*
AN 98(1.2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 98(1.3); Obsoleted by AN 99(2)*
AN 98(1.3) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 99(2)*
AN 98(2) Voluntary Disclosure (M): *Modified and superseded by IP 2010(18)*
AN 98(3) Succession and Transfer Tax (M): *Obsoleted by SN 2001(8)*

AN 99(1) Administrative/Procedural (Miscellaneous); Disclosure of Documents or Return Information (M): *Superseded by AN 99(1.1)*
AN 99(1.1) Administrative/Procedural (Miscellaneous); Disclosure of Documents or Return Information (M): *Superseded by AN 2001(3)*
AN 99(2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 99(2.1); Obsoleted by AN 2000(2)*
AN 99(2.1) Motor Vehicle Fuels Tax (M): *Supplemented by AN 99(2.2); Obsoleted by AN 2000(2)*
AN 99(2.2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 99(2.3); Obsoleted by AN 2000(2)*
AN 99(2.3) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 2000(2)*
AN 99(3) Utility Companies Gross Earnings Tax (M)
AN 99(4) Connecticut Life and Health Insurance Guaranty Assoc. (M): *Obsoleted by SN 2000(12)*

AN 2000(1) Returns; Withholding Tax (I)
AN 2000(2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2000(2.1); Obsoleted by AN 2001(2)*
AN 2000(2.1) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2000(2.2); Obsoleted by AN 2001(2)*
AN 2000(2.2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2000(2.3); Obsoleted by AN 2001(2)*
AN 2000(2.3) Motor Vehicle Fuels Tax (M)
AN 2000(3) Utility Companies Gross Earnings Tax; Returns and Reports, Filing (M): *Obsoleted by SN 2000(13)*
AN 2000(4) Withholding Tax (I): *Modified and superseded by AN 2004(1)*
AN 2000(5) Utility Companies Gross Earnings Tax (M): *Modified and superseded by AN 2001(1)*
AN 2000(6) Connecticut Life and Health Insurance Guaranty Association (M)
AN 2000(7) Petroleum Products Gross Earnings Tax (M)
AN 2000(8) Rulings and Administrative Pronouncements Obsoleted by Sales and Use Tax Regulations on Services
AN 2000(9) Hazardous Waste Assessment (M)

AN 2001(1) Utility Companies Gross Earnings Tax (M): *Modified and superseded by AN 2002(2)*
AN 2001(2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2001(2.1), AN 2001(2.2), AN 2002(2.3); Replaced by AN 2002(1)*
AN 2001(2.1) Motor Vehicle Fuels Tax (M)
AN 2001(2.2) Motor Vehicle Fuels Tax (M)
AN 2001(2.3) Motor Vehicle Fuels Tax (M)
AN 2001(3) Administrative/Procedural (Miscellaneous); Disclosure of Documents or Return Information (M): *Superseded by AN 2002(3)*
AN 2001(4) Taxable Income, Resident Individual (I): *Modified and superseded by AN 2007(6)*
AN 2001(5) Estate Tax (M)
AN 2001(6) Taxable Income, Nonresident Individuals; Withholding Tax (I)
AN 2001(7) Taxable Income, Resident Individuals (I)
AN 2001(8) Returns (C), (I), (M), (S); Extensions of Time; Withholding Tax (I): *Modified and superseded by AN 2001(8.1)*
AN 2001(8.1) Returns (C), (I), (M), (S); Extensions of Time; Withholding Tax (I)

AN 2001(9) Returns and Reports, Filing (M); Returns (C), (I), (S): *Modified and superseded by PS 2002(4)*
AN 2001(10) Hazardous Waste Assessment (M)
AN 2001(11) Cigarette Tax; Tobacco Products Tax (M)

AN 2002(1) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2002(1.1), AN 2002(1.2), AN 2002(1.3); Obsoleted by AN 2003(5)*
AN 2002(1.1) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 2003(5)*
AN 2002(1.2) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 2003(5)*
AN 2002(1.3) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 2003(5)*
AN 2002(2) Utility Companies Gross Earnings Tax (M): *Supplemented by AN 2002(2.1)*
AN 2002(2.1) Utility Companies Gross Earnings Tax (M): *Modified and superseded by AN 2003(7)*

AN 2002(3) Administrative/Procedural (Miscellaneous); Disclosure of Documents or Return Information (M): *Superseded by AN 2002(3.1)*
AN 2002(3.1) Administrative/Procedural (Miscellaneous); Disclosure of Documents or Return Information (M): *Superseded by AN 2005(2)*
AN 2002(4) Cigarette Tax (M)
AN 2002(5) Taxable Income, Nonresident Individuals; Withholding (I)
AN 2002(6) Motor Vehicle Fuels Tax (M): *Superseded by AN 2002(6.1)*
AN 2002(7) 2002 Legislation Renumbers Conn. Gen. Stat. §12-407 (S)

AN 2003(1) Estimated Tax (I)
AN 2003(2) Cigarette Tax (M)
AN 2003(3) Cigarette Tax; Stamps, Cigarette Tax (M)
AN 2003(4) Partnership; S Corporations; Taxable Income, Resident Individuals (I)
AN 2003(5) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2003(5.1), 2003(5.2), 2003(5.3); Obsoleted by AN 2004(2)*
AN 2003(5.1) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 2004(2)*
AN 2003(5.2) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 2004(2)*
AN 2003(5.3) Motor Vehicle Fuels Tax (M): *Obsoleted by AN 2004(2*)
AN 2003(6) Cigarette Tax (M)
AN 2003(7) Utility Companies Gross Earnings Tax (M): *Modified and superseded by AN 2005(5)*
AN 2003(8) Motor Vehicle Fuels Tax (M)
AN 2003(9) Withholding (Gambling Winnings) (I): *Obsoleted by AN 2009(8)*
AN 2003(10) Withholding (Gambling Winnings); Withholding (Pension and Annuity Distributions); Withholding (Athletes and Entertainers); Withholding (Voluntary by Employers); Withholding (Voluntary for Military Retirees) (I)
AN 2003(11) Cigarette Tax (M)
AN 2003(12) Cigarette Tax (M)
AN 2003(13) *Never Issued*
AN 2003(14) Motor Vehicle Fuels Tax (M)

AN 2004(1) Withholding (I): *Modified and superseded by AN 2005(1)*
AN 2004(2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2004(2.1), AN 2004(2.2), AN 2004(2.3); Obsoleted by AN 2005(4)*
AN 2004(2.1) Motor Vehicle Fuels Tax (M)
AN 2004(2.2) Motor Vehicle Fuels Tax (M)
AN 2004(2.3) Motor Vehicle Fuels Tax (M)
AN 2004(3) Cigarette Tax (M)
AN 2004(4) Cigarette Tax (M)
AN 2004(5) Abusive Tax Shelters; Voluntary Disclosure (M)
AN 2004(6) *Never Issued*
AN 2004(7) Cigarette Tax; Vending Machines (M)
AN 2004(8) Cigarette Tax; Tobacco Products Tax (M): *Clarified by AN 2004(8.1); Cited in SN 2005(1)*

AN 2004(8.1) Cigarette Tax; Tobacco Products Tax (M)

AN 2005(1) Withholding (I)
AN 2005(2) Administrative/Procedural (Miscellaneous); Disclosure of Documents or Return Information (M): *Superseded by AN 2006(4)*
AN 2005(3) Real Estate Conveyance Tax (M)
AN 2005(4) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2005(4.1), AN 2005(4.2); Obsoleted by AN 2006(3)*
AN 2005(4.1) Motor Vehicle Fuels Tax (M)
AN 2005(4.2) Motor Vehicle Fuels Tax (M)
AN 2005(5) Utility Companies Gross Earnings Tax (M): *Modified and superseded by AN 2009(2)*
AN 2005(6) Insurance Premiums Tax (M)
AN 2005(7) Cigarette Tax (M)
AN 2005(8) Alcoholic Beverages Tax; Tobacco Products Tax (M)
AN 2005(9) Motor Vehicle Fuels Tax (M)
AN 2005(10) Petroleum Products Gross Earnings Tax (M)
AN 2005(11) Resale of Services; Resale of Tangible Personal Property (S); Administrative/Procedural; Returns and Reports, Filing (M)
AN 2005(12) Cigarette Tax; Stamps, Cigarette Tax (M)
AN 2005(13) Cigarette Tax (M)
AN 2005(14) *Never Issued*
AN 2005(15) Abusive Tax Shelters (M)

AN 2006(1) Motor Vehicle Fuels Tax (M)
AN 2006(2) Cigarette Tax (M)
AN 2006(3) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2006(3.1), AN 2006(3.2), AN 2006(3.3)*
AN 2006(3.1) Motor Vehicle Fuels Tax (M)
AN 2006(3.2) Motor Vehicle Fuels Tax (M)
AN 2006(3.3) Motor Vehicle Fuels Tax (M)
AN 2006(4) Administrative/Procedural; Disclosure of Documents/Information (M): *Superseded by AN 2007(5)*
AN 2006(5) Insurance Premiums Tax (M)
AN 2006(6) Withholding (I): *Modified and superseded by AN 2007(1)*
AN 2006(7) Contractors (Exempt Purchases); Exempt Organizations; Governmental Exemption (Contractors); Machinery (Manufacturing) (S)

AN 2007(1) Withholding (I): *Modified and superseded by AN 2008(1)*
AN 2007(2) Motor Vehicle Fuels Tax (M)
AN 2007(3) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2007(3.1), AN 2007(3.2), AN 2007(3.3); Modified and superseded by AN 2008(3)*
AN 2007(3.1) Motor Vehicle Fuels Tax (M)
AN 2007(3.2) Motor Vehicle Fuels Tax (M)
AN 2007(3.3) Motor Vehicle Fuels Tax (M)
AN 2007(4) Cigarette Tax (M): *Modified and superseded by AN 2008(4)*
AN 2007(5) Administrative/Procedural; Disclosure of Documents/Information (M): *Superseded by AN 2009(5)*
AN 2007(6) Taxable Income, Resident Individual (I): *Modified and superseded by AN 2010(7)*

AN 2008(1) Civil Unions; Withholding (I): *Modified and superseded by AN 2009(1)*
AN 2008(2) Insurance Premiums Tax (M)
AN 2008(3) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2008(3.1), AN 2008(3.2), AN 2008(3.3); modified and superseded by AN 2009(3)*
AN 2008(3.1) Motor Vehicle Fuels Tax (M)
AN 2008(3.2) Motor Vehicle Fuels Tax (M)
AN 2008(3.3) Motor Vehicle Fuels Tax (M)

AN 2008(4) Cigarette Tax (M): *Modified and superseded by AN 2009(4)*
AN 2008(5) *Never Issued*
AN 2008(6) Coupons (S)
AN 2008(7) Depreciation (C)

AN 2009(1) Civil Unions; Withholding (I): *Modified and superseded by AN 2010(1)*
AN 2009(2) Utility Companies Gross Earnings Tax (M): *Modified and superseded by AN 2013(3)*
AN 2009(3) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2009(3.1), AN 2009(3.2), AN 2009(3.3); modified and superseded by AN 2010(5)*
AN 2009(3.1) Motor Vehicle Fuels Tax (M)
AN 2009(3.2) Motor Vehicle Fuels Tax (M)
AN 2009(3.3) Motor Vehicle Fuels Tax (M)
AN 2009(4) Cigarette Tax (M): *Modified and superseded by AN 2010(4)*
AN 2009(5) Administrative/Procedural; Disclosure of Documents/Information (M): *Superseded by AN 2009(5.1)*
AN 2009(5.1) Administrative/Procedural; Disclosure of Documents/Information (M): *Superseded by AN 2009(5.2)*
AN 2009(5.2) Administrative/Procedural; Disclosure of Documents/Information (M)
AN 2009(6) Construction Materials; Contractors, Exempt Purchases; Governmental Exemption (Contractors) (S)
AN 2009(7) Taxable Income, Nonresident Individuals; Taxable Income, Nonresident Trusts or Estates; Taxable Income, Part-Year Resident Individuals; Taxable Income, Part-Year Resident Trusts; Taxable Income, Resident Individuals; Taxable Income, Resident Trust or Estate (I)
AN 2009(8) Withholding (Gambling Winnings) (I)
AN 2009(9) Withholding (I)

AN 2010(1) Civil Unions; Withholding (I): *Modified and superseded by AN 2011(1)*
AN 2010(2) Insurance Premiums Tax (M)
AN 2010(3) Withholding (I)
AN 2010(4) Cigarette Tax (M): *Modified and superseded by AN 2011(4)*

AN 2010(5) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2010(5.1), AN 2010(5.2), AN 2010(5.3); modified and superseded by AN 2011(3)*
AN 2010(5.1) Motor Vehicle Fuels Tax (M)
AN 2010(5.2) Motor Vehicle Fuels Tax (M)
AN 2010(5.3) Motor Vehicle Fuels Tax (M)
AN 2010(6) Motor Vehicle Fuels Tax (M)
AN 2010(7) Taxable Income, Resident Individual (I): *Modified and superseded by AN 2012(4)*

AN 2011(1) Civil Unions; Withholding (I): *Modified and superseded by AN 2012(1)*
AN 2011(2) Insurance Premiums Tax (M)
AN 2011(3) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2011(3.1), AN 2011(3.2), AN 2011(3.3); modified and superseded by AN 2012(3)*
AN 2011(3.1) Motor Vehicle Fuels Tax (M)
AN 2011(3.2) Motor Vehicle Fuels Tax (M)
AN 2011(3.3) Motor Vehicle Fuels Tax (M)
AN 2011(4) Cigarette Tax (M): *Cited in PS 2011(1); modified and superseded by AN 2012(5)*
AN 2011(5) Motor Vehicle Fuels Tax (M)
AN 2011(6) Withholding (I)
AN 2011(7) Electronic Funds Transfer (M)

AN 2012(1) Civil Unions; Withholding (I): *Modified and superseded by AN 2015(6)*
AN 2012(2) Insurance Premiums Tax)M)
AN 2012(3) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2012(3.1), AN 2012(3.2); modified and superseded by AN 2013(2)*

AN 2012(3.1) Motor Vehicle Fuels Tax (M)
AN 2012(3.2) Motor Vehicle Fuels Tax (M)
AN 2012(4) Taxable Income, Resident Individual (I): *Modified and superseded by AN 2013(7)*
AN 2012(5) Cigarette Tax (M): *Modified and superseded by AN 2013(4)*
AN 2012(6) Nonadmitted Insurance; Insurance Premiums Tax (M)
AN 2012(7) Motor Vehicle Fuels Tax (M)
AN 2012(8) Clothing/Fabric/Footwear; Medical Equipment (S)

AN 2013(1) Insurance Premiums Tax (M)
AN 2013(2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2013(2.1), AN 2013(2.2), AN 2013(2.3); modified and superseded by AN 2014(3)*
AN 2013(2.1) Motor Vehicle Fuels Tax (M)
AN 2013(2.2) Motor Vehicle Fuels Tax (M)
AN 2013(2.3) Motor Vehicle Fuels Tax (M)
AN 2013(3) Utility Companies Gross Earnings Tax (M)
AN 2013(4) Motor Vehicle Fuels Tax (M): *Modified and superseded by AN 2014(4)*
AN 2013(5) Motor Vehicle Fuels Tax (M)
AN 2013(6) Real Estate Conveyance Tax (M)
AN 2013(7) Taxable Income, Resident Individual (I)
AN 2013(8)
AN 2013(9) Use Tax; Mail Order Sales; Retailer; Nexus; Location of Transaction (S)

AN 2014(1) Nonadmitted Insurance (M)
AN 2014(2) Connecticut Life and Health Insurance Guaranty Association (M)
AN 2014(3) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2014(3.1), AN 2014(3.2), AN 2014(3.3)*
AN 2014(3.1) Motor Vehicle Fuels Tax (M)
AN 2014(3.2) Motor Vehicle Fuels Tax (M)
AN 2014(3.3) Motor Vehicle Fuels Tax (M)
AN 2014(4) Cigarette Tax (M): *Modified and superseded by AN 2015(3)*
AN 2014(5) Motor Vehicle Fuels Tax (M)

AN 2015(1) Insurance Premiums Tax (M)
AN 2015(2) Motor Vehicle Fuels Tax (M): *Supplemented by AN 2015(2.1), AN 2015(2.2), AN 2015(2.3)*
AN 2015(2.1) Motor Vehicle Fuels Tax (M)
AN 2015(2.2) Motor Vehicle Fuels Tax (M)
AN 2015(2.3) Motor Vehicle Fuels Tax (M)
AN 2015(3) Cigarette Tax (M)
AN 2015(4) Motor Vehicle Fuels Tax (M)
AN 2015(5) Dry Cleaning Establishment Surcharge (M)
AN 2015(6) Civil Unions; Withholding (I)

Office of Counsel Guidance (OCG)

OCG-1 Rental Surcharge (M)

Effective Date: Effective January 1, 2016.

Effect on Other Documents: Informational Publication 2016(4) modifies and supersedes **Informational Publication 2015(4.3)**, which may not be relied upon on or after the date of issuance of this Informational Publication.

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

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.

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

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** 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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