

HOW DO I PARTICIPATE IN FEDERAL/ STATE ELECTRONIC FILING?

Federal/State electronic filing for Connecticut returns is open to those preparers or transmitters who have been accepted in the federal electronic filing program. Once you are accepted by IRS into the program, you are accepted in the Connecticut program. All participants must use software approved for Connecticut electronic filing.

In addition, the transmitter must subscribe or have access to the Centralized State Acknowledgment System (StAck). Before subscribing, contact your software company to see if access to StAck is part of their service.

WHAT ARE THE BENEFITS OF FEDERAL/STATE ELECTRONIC FILING?

Everyone benefits! Taxpayers receive both their federal and Connecticut refunds faster. Most Connecticut refunds are issued within four days from the DRS acknowledgment date. Electronic filers are assured of accurate transmission and preparers receive acknowledgment of receipt of returns from IRS within 48 hours and from DRS within 72 hours. Both IRS and DRS benefit from increased accuracy of documents and greater efficiency in forms processing.

HOW CAN I LEARN ABOUT FILING CONNECTICUT RETURNS ELECTRONICALLY?

The Handbook is available from DRS. This handbook provides complete information on the Federal/State ELF Program and instructions regarding the retention requirements for paper documents associated with electronic filing. Additionally, the Handbook includes problem resolution contacts and describes preparer responsibilities.

EFFECT ON OTHER DOCUMENTS

IP 99(31) modifies and supersedes IP 96(8.2) which may no longer be relied upon on or after the date of issuance of this publication.

EFFECT OF THIS DOCUMENT

An Informational Publication is a document that addresses frequently asked questions about a current Department position, policy or practice.

FOR FURTHER INFORMATION

CT Electronic Filing Address

Connecticut Department of Revenue Services
Electronic Filing Unit
PO Box 2964
Hartford, CT 06104-2964

CT Electronic Filing Help Desk:

860-297-5979

Please call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free from within Connecticut), or
- **860-297-5962** (from anywhere).
- **TTY, TDD and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

FORMS AND PUBLICATIONS

Forms and publications are available all day, seven days a week:

- **Internet:** preview and download forms and publications from the DRS web site: www.state.ct.us/drs;
- **DRS TAX-FAX:** call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- **Telephone:** Call **1-800-382-9463** (toll-free from within Connecticut), or **860-297-5962** (anywhere) and select **Option 2** from a touch-tone phone.

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Income Tax
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State of Connecticut

DEPARTMENT OF REVENUE SERVICES

FEDERAL/STATE ELECTRONIC TAX FILING PROGRAM

Join the future today.
Offer electronic filing to
your clients!

- No Paper
- No Postage
- Quick Confirmation of Receipt
- Direct Deposit of Refunds
- One Stop Tax Filing



WELCOME TO THE WORLD OF ELECTRONIC FILING

In coordination with the Internal Revenue Service (IRS), the Connecticut Department of Revenue Services (DRS) is offering Connecticut residents the opportunity to file their Connecticut income tax returns electronically as part of the Federal/State Electronic Filing (ELF) Program through a participating tax preparer or transmitter.

WHAT IS FEDERAL/STATE ELF?

Federal/State ELF is a "one-stop" filing program between IRS and DRS. The project enables the filing of both federal and Connecticut income tax returns electronically through IRS.

As tax preparers, you are able to offer this one stop filing service to your clients. In addition, you are assured that your returns have been received through the use of acknowledgment records from both IRS and DRS.

Refer to **Informational Publication 99(30), Connecticut Federal/State Electronic Filing Handbook** (Handbook), for a listing of Connecticut exclusions from electronic filing. Beginning January 14, 2000, DRS will accept returns showing a refund due, no balance due, and balance due.

WHY IS IRS OFFERING FEDERAL/STATE ELF?

The concept is a winning one for all involved. Tax preparers can offer their customers quicker and more accurate filing of both federal and Connecticut returns. Taxpayers receive refunds faster and can choose direct deposit. The reduction of paper returns saves processing costs for both IRS and DRS, lowering the tax burden on all taxpayers.

HOW DOES FEDERAL/STATE ELECTRONIC FILING WORK?

Tax preparers and transmitters accepted into the IRS electronic filing program are permitted to file both the federal and Connecticut return in one transmission to the IRS Service Center located in Andover, MA. IRS, after acknowledging acceptance of the federal return to the transmitter, then creates a file containing Connecticut return information that becomes available for electronic retrieval by DRS. DRS will acknowledge the receipt of the Connecticut return through the Centralized State Acknowledgment System (StAck) within 72 hours.

CAN A CONNECTICUT RETURN BE ELECTRONICALLY FILED BY ITSELF?

No. The Connecticut return must be transmitted with the federal return. If the federal return has been accepted and the Connecticut return is rejected, the Connecticut return cannot be retransmitted electronically through IRS, and must be filed on paper directly with DRS.

DIRECT DEPOSIT

DRS provides taxpayers with the option of having their refunds deposited directly into their checking or savings accounts. DRS does not support Refund Anticipation Loans (RAL) due to existing offset agreements.

BALANCE DUE RETURNS

DRS accepts electronically filed balance due returns. The payment options are payment by check or money order using the **Form CT-1040V, Payment Voucher**, or payment by credit card by calling 1-888-2PAY TAX (1-888-272-9829). Payments are due by April 18, 2000 because of the Patriots Day holiday. For details, consult the Handbook.

DO I NEED ANY SPECIAL EQUIPMENT TO PARTICIPATE?

Electronic filing requires a PC with a modem that gives you access to the IRS computer system. Federal requirements are listed in IRS Publication 1345, and Connecticut requirements are included in the Handbook.

IS MY SOFTWARE COMPANY PROVIDING ELECTRONIC FILING?

Contact your software representative and ask if they support Federal/State Electronic Filing for Connecticut. Most major software companies participate in the program.

CONNECTICUT ELECTRONIC FILING CALENDAR

Federal/State Software Testing

... November 4, 1999

Federal/State ELF Begins Operations

... January 14, 2000

Last Date to Timely File Electronic Returns

... April 18, 2000

Last Date for Extended Filing

... October 16, 2000