

Sec. 12-722-1. Estimated tax payments by husband and wife. Change of status.

Death of a spouse

(a) **General.** A husband and wife may make joint estimated tax payments, as if a joint Connecticut income tax return shall be filed by them for the taxable year, provided that they are eligible to file a joint Connecticut income tax return for the taxable year. If joint estimated tax payments are made, the liability for estimated tax determined under this Part is joint and several.

(b) Change of status.

(1) The fact that joint estimated tax payments are made by a husband and wife shall not preclude them from filing separate Connecticut income tax returns. Where joint estimated tax payments are made for a taxable year but a joint Connecticut income tax return is not filed for the taxable year, the joint payments for such year may be divided between the husband and wife in such manner as they may agree. If the separate Connecticut income tax returns of the husband and of the wife claim, in the aggregate, more than 100% of the joint estimated tax payments, the Department will treat the husband and wife as not having agreed on the division of the joint estimated tax payments.

(2) In the absence of such an agreement, the portion of the joint estimated tax payments allocated to a spouse shall be that portion of the aggregate of all such joint payments made, as the amount of tax shown on the separate Connecticut income tax return of each taxpayer bears to the sum of the taxes shown on the separate Connecticut income tax returns of the taxpayer and such taxpayer's spouse. The allocation shall be final and shall not be affected by any documentation submitted by either spouse purporting to establish that he or she is entitled to be credited with making all or a portion of such joint payments.

(c) Death of a spouse.

(1) If joint estimated tax payments are made by a husband and wife for a taxable year and later during that same taxable year one spouse dies, no further estimated tax payments are required from the deceased spouse's estate. The surviving spouse, however, may either continue to make joint estimated tax payments for the remainder of the taxable year or may make his or her own separate estimated tax payments. If a surviving spouse elects to make his or her own separate estimated tax payments and a joint Connecticut income tax return is not filed, the joint estimated tax payments previously made may be divided between the deceased spouse's estate and the surviving spouse in such proportion as the surviving spouse and the legal representative of the deceased spouse's estate may agree. If the separate Connecticut income tax returns of the surviving spouse and of the deceased spouse's estate claim, in the aggregate, more than 100% of the joint estimated tax payments, the Department will treat the surviving spouse and the legal representative of deceased spouse's estate as not having agreed on the division of the joint estimated tax payments.

(2) In the absence of such agreement, if separate Connecticut income tax returns are filed by or on behalf of the deceased spouse's estate and surviving spouse, the joint estimated tax payments made up to the date of death shall be allocated to each Connecticut income tax return in the proportion that the amount of the tax shown on such separate Connecticut income tax return bears to the tax shown on the separate Connecticut income tax returns of the surviving spouse and of the deceased spouse's estate. The allocation shall be final and shall not be affected by any documentation submitted by either the surviving spouse or the

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representative of the deceased spouse's estate purporting to establish that he or she is entitled to be credited with making all or a portion of such joint payments.

(d) While this section pertains to Section 12-722 of the general statutes, for purposes of supplementary interpretation, as the phrase is used in Section 12-2 of the general statutes, the adoption of this section is authorized by Section 12-740(a) of the general statutes.

(Adopted effective February 10, 2004)