

Sec. 12-740-2. Returns by or for minors or persons under a disability

For Connecticut income tax purposes, a minor or person under a disability is subject to the same requirements for making Connecticut returns as are other individuals. The Connecticut return required for an individual who is unable to make a return by reason of minority, insanity or other disability shall be made and filed by such individual's guardian, conservator, fiduciary or other person charged with the care of the individual's person or property or by a duly authorized agent. In such a case, the fiduciary or other person charged with the care of such individual's person or property is liable for any filings and payments required of the individual under the Income Tax Act. For purposes of this section, the term "return" means any return, declaration, statement or other document required to be made or filed under the Income Tax Act.

(Effective November 18, 1994)