

Sec. 12-711(c)-2. Business, trade, profession or occupation carried on wholly within Connecticut

A business, trade, profession or occupation (as distinguished from personal services as an employee) is carried on by a nonresident individual wholly within Connecticut when the activities described in § 12-711(b)-4(a) of this Part are carried on solely within this state, and no such activities are carried on outside Connecticut. This is so even though the nonresident individual or such nonresident's representative travels outside Connecticut for purposes of buying, selling, financing or performing any duties in connection with the business, and even though sales may be made to, or services performed for, or on behalf of, persons or corporations located outside Connecticut. If a nonresident individual carries on a business, trade, profession or occupation wholly within Connecticut, all of such nonresident's items of income, gain, loss and deduction attributable to the business are derived from or connected with Connecticut sources.

(Effective November 18, 1994)