

Sec. 12-728(b)-1. Notice of deficiency

(a) A notice of deficiency shall set forth the reason for the proposed assessment, and shall be mailed to the taxpayer's last known address, as shown in the records of the Department. It is the responsibility of the taxpayer, or of the taxpayer's legal representative, to give written notification to the Commissioner of any change of address, status or circumstances, and such notification shall be received by the Commissioner prior to the date of any notice of deficiency.

(b) While this section pertains to Section 12-728(b) 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.

(Effective November 18, 1994)