

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Department of Revenue Services

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Signature Alternatives

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(a) Where the Commissioner has permitted the filing of a return by telephone or by electronic means, a person so permitted to file a return may, in lieu of filing a related document on which such person's signature is affixed and at the direction of the Commissioner, either state such person's name and such other information as the Commissioner may require in order to provide sufficient identification of such person, or provide a personal identification number, as designated by the Department to such person, or both state such person's name and other required information to provide sufficient identification, and provide a personal identification number, as so designated, when requested to do so. The stating by such person of such person's name or the providing of a personal identification number, or both, when such person is requested to do so, shall have the same validity, status and consequences as an actual signature by such person on a paper return that is filed with the Department.

(b) A return that is filed by telephone or by electronic means shall be treated as timely filed only if it is received by the Department on or before the due date of such return. If the Department elects to provide a confirmation number to each person filing a return by telephone or by electronic means at the time of the filing of such return, such return shall be treated as filed with the Department at the time such confirmation number is provided.

(c) Whether a return is filed by electronic means, by telephone or by filing a paper return, nothing in this section shall excuse any person from the legal obligation to provide such person's (1) name, address and social security number or federal employer identification number and (2) sufficient required information to permit the mathematical verification of any tax liability reported on such return. If the Department elects to provide a confirmation number to each person filing a return by telephone or by electronic means at the time of the filing of such return, such person shall be treated as having provided such sufficient required information at the time that such confirmation number is provided. Any such confirmation number shall be retained by such person as proof of filing.

(Adopted effective December 8, 1997)