

Sec. 12-733(a)-1. Notice of proposed deficiency

(a)

(1) Except as otherwise provided in the Income Tax Act or in subdivision(2) or (3) of this subsection, a notice of proposed deficiency assessment for a taxable year shall be mailed to the taxpayer on or before the date that is three years after the date that the return for such taxable year is filed, or on or before the date that is three years after the due date of the return for such taxable year, determined without regard to any extension of time for filing, whichever is later.

(2) Where, within the 60-day period ending on the last day described in subdivision (1) of this subsection for mailing a notice of proposed deficiency assessment for a taxable year, the commissioner receives a written document signed by a taxpayer showing that the taxpayer owes an additional amount of tax for such taxable year, a notice of proposed deficiency assessment shall be mailed to the taxpayer on or before the date that is 60 days after the day on which the commissioner receives such document.

(3) If the last day described in subdivision (1) or (2) of this subsection for mailing a notice of proposed deficiency assessment falls on a Saturday, Sunday or legal holiday, as defined in subsection (b) of Section 12-39a of the General Statutes, such notice may be mailed to the taxpayer on the next succeeding day that is not a Saturday, Sunday or legal holiday.

(b) For purposes of Section 12-733 of the general statutes and this section, the term “return” does not mean any installment(s) of estimated tax required under Part VIII, but means the final tax return required to be filed on the fifteenth day of the fourth month following the close of the taxable year with respect to which such installments of estimated tax were made, and such other returns as may be required under the Income Tax Act.

(c) While this section pertains to Section 12-733(a) 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; Amended December 19, 2002)