

*Regulations of Connecticut State Agencies*

TITLE 12. Taxation

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*Agency*

**Office of Policy and Management**

*Subject*

**Corporation Business Tax**

*Inclusive Sections*

**§§ 12-217-1—12-217-2**

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**Corporation Business Tax**

**Sec. 12-217-1. Carryovers**

(a) The operating loss carryover provisions are applicable only to a company which was subject to the tax imposed under chapter 208 in, and filed the annual return required to be made for, the year in which the operating loss occurred.

(b) The capital loss carryover provisions are applicable only to a company which was subject to the tax imposed under chapter 208 in, and filed the annual return required to be made for, the year in which the capital loss occurred.

(Effective July 21, 1982)

**Sec. 12-217-2. Repealed**

Repealed February 25, 2000.