

**NEWS ALERT****TAX GROUP****Connecticut Tax Amnesty Program Begins**

By Marc T. Finer | November 4, 2021

On November 1st, the Connecticut Department of Revenue Services (DRS) launched a tax amnesty program offering individuals and businesses the opportunity to pay back taxes at a reduced interest rate with no penalties. From November 1, 2021 through January 31, 2022, taxpayers who qualify for the amnesty program will be required to file returns and pay any outstanding Connecticut taxes but will benefit from a 75% reduction in interest, the elimination of financial penalties and protection from possible criminal prosecution. The program applies to Connecticut tax liabilities owed for any taxable period ending on or before December 31, 2020 and payments under the program must be made in full by January 31, 2022. Taxpayers seeking amnesty must file their applications electronically through the tax amnesty program website at [GetRightCT.com](https://www.getrightct.com).

Taxpayers who are eligible for the tax amnesty program include:

- Individuals and businesses that owe taxes and are required to file a Connecticut tax return but have not filed;
- Individuals and businesses that previously filed a Connecticut tax return but did not report all of the tax that was due;
- Individuals and businesses that currently have an unpaid Connecticut tax liability that includes tax and penalty and/or interest;
- Individuals and businesses currently under DRS audit for periods ending on or before December 31, 2020;
- Any individual or business with a protest pending before the DRS's Appellate Division; and
- Any individual or business currently pursuing civil litigation with the DRS.

Taxpayers who are approved for the program will be required to relinquish all appeal rights and rights to a credit or refund for the taxes covered by the application. The program does not apply to any taxpayer that is a party to a closing agreement, has had an offer in compromise accepted, is a party to a managed audit agreement, is subject to criminal litigation pending as of November 1, 2021 or is subject to a pending criminal investigation. Once the amnesty program ends, taxpayers will be liable for the full amount of tax, interest and penalties.

*If you have any questions regarding the Connecticut tax amnesty program, please contact:*

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