



Requesting a Penalty Waiver

Tutorials

Tutorials to provide assistance with functionality included within **myconnect**

- > [How do I create a username?](#)
- > [How do I file a Sales Tax return?](#)
- > [More Tutorials](#)

Business Registration

Select the link below if you need to register and get a Connecticut Tax Registration Number

- > [New Business/Need a CT Registration Number?](#)

Payments

Submit a payment for a bill you received in the mail

- > [Make a Bill Payment](#)



Quick Links

Shortcuts to other e-Services

- > [Taxpayer Service Center Homepage \(TSC\)](#)



File 1099s

Submit bulk file for 1099-MISC or 1099-NEC and associated CT-1096.

- > [File 1099-NEC/CT-1096](#)



Submissions

Submissions are items you have submitted online for processing. Common examples include returns and payments.

- > [Find a Submission](#)



The data you see in this tutorial is completely fictitious. It was made for instructional purposes only. Any resemblance to a real person or business is completely coincidental.

Quick Links

Shortcuts to other e-Services

Taxpayer Service Center Homepage (TSC)

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File 1099-NEC/CT-1096

Submissions

Submissions are items you have submitted online for processing. Common examples include returns and payments.

Find a Submission



Once you are logged in to **myconneCT**, the Summary page is displayed.

To submit a Penalty Waiver request, open the **More...** menu.

RUFF CUT INC

090811308000
10 NEW LONDON RD
COLCHESTER CT 06415-1819

Welcome, Lydia Simpson

You last logged in on Monday, Sep 13, 2021 2:38:24 PM

[Manage My Profile](#)

[Summary](#) [Action Center ¹](#) [Settings](#) [More...](#)

Filter

Pass Through Entity

RUFF CUT INC
10 NEW LONDON RD
COLCHESTER CT 06415-1819
[Action Center Items ¹](#)

Return Period Ending On 31-Dec-2021

Annual Filer

Due

15-Mar-2022

> [File Now](#)

> [File an Extension](#)

Account

Account ID: 0108706699

CT Tax Reg No: 090811308000

Balance

\$5,872.16

> [View/File Returns and View Period Detail](#)

> [Make a Payment](#)

> [Make an Estimated Payment](#)

Locate the Penalty Waiver group and click **Request a Penalty Waiver**.

Summary Action Center ¹ Settings More...



Submissions

Submissions are items you have submitted online for processing. Common examples include returns and payments.

- > Search Submissions
- > Manage Payments & Returns



Taxpayer Updates

Update my taxpayer information.

- > Manage Names & Addresses
- > Add Additional Accounts and Locations
- > Close Accounts
- > Add/Update Officers
- > Reopen Accounts



Correspondence

View electronic messages or letters I've received from the agency.

- > View Letters
- > View Messages
- > Send a Message
- > Request Status Letter



File 1099-MISC

Submit bulk file for 1099-MISC and associated CT-1096.

- > File 1099-NEC/CT-1096
- > File 1099-MISC/CT-1096



Penalty Waiver

Penalty Waiver

- > Request a Penalty Waiver



Access

Manage access of accounts I have access to.

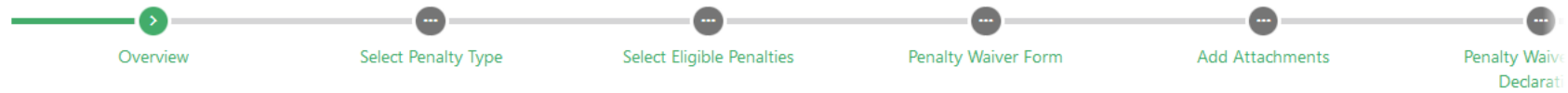
- > View Access
- > Manage Access
- > Add Access to Another Business



Read the message, then click **Next** to continue.

090811308000

Request Penalty Waiver



Request a Penalty Waiver

Please read carefully before beginning.

If you believe that a penalty should be waived because the failure to pay the tax on time was due to reasonable cause and was not intentional or due to neglect, you have the right to request a penalty waiver.

All requests must be filed no later than one year from the date that the first notice of the penalty was sent to the taxpayer or, if the penalty was reported on a return, no later than one year from the date the return was filed.

Only request a waiver for those periods for which you are eligible. You will be required to submit a reason for each penalty that you believe qualifies for a waiver approval and attach supporting documentation.

State statute does not allow for a waiver of the interest. The Department of Revenue Services must have received payment for the original tax and accrued interest due. If you have not yet made payment, please submit payment using myconneCT prior to continuing with this request.

Before you submit your request for a penalty waiver, it is strongly recommended you read [PS 2019\(3\), Requests for Waiver of Civil Penalties](#). All requests are reviewed and once a decision is made, a letter is sent to the mailing address. Letters can also be viewed in the Correspondence panel in myconneCT.

You cannot request a waiver of any penalty imposed in connection with an audit or for a penalty not subject to waiver (see [PS 2019\(3\)](#)). Such penalties, including penalties imposed in connection with an audit, may be protested to the DRS Appellate Division by completing and timely filing **Form APL-002, Appellate Division Protest Form**.

Cancel

< Previous

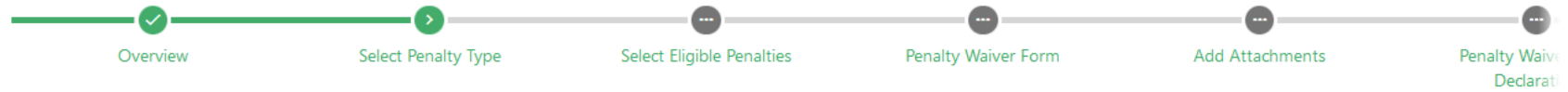
Next >



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Select the Account Type and Penalty Type. A list of eligible penalties is displayed. Click **Next**.

Request Penalty Waiver



Select Penalty Type

Below is a list of penalties on your tax account. Please note, only one penalty type can be selected per penalty waiver submission. Once the account type and penalty type are selected, on the next screen you can choose the tax period(s) that are related to your claim.

Please note that not all tax accounts are available on myconneCT. If you do not see an account type available, use a paper copy to submit your request [Penalty Waiver Request form](#).

Account Type Pass Through Entity ▾

Penalty Type Late Payment Penalty ▾

Penalty automatically added when a customer does not pay their tax liability by the due date

Account Type	Account ID	Filing Period	Penalty Type	Penalty Amount
Pass Through Entity	0108706699	31-Dec-2020	Late Payment Penalty	524.30

Cancel

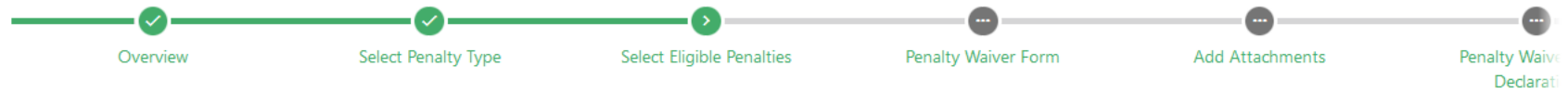
< Previous **Next** >



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Click the Request Waiver check box next to each period that is related to your claim, then click **Next**.

Request Penalty Waiver



Select Eligible Penalties

Below is a list of penalties that are eligible for a penalty waiver request. Check the "Request Waiver" box next to each period that is related to your claim.

Account Type	Account ID	Filing Period	Penalty Type	Penalty Amount	Request Waiver
Pass Through Entity	0108706699	31-Dec-2020	Late Payment Penalty	524.30	<input checked="" type="checkbox"/>

Cancel

< Previous

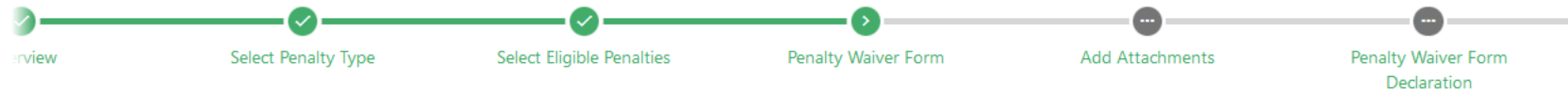
Next >



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Provide the required responses to support your claim for a penalty waiver in the text boxes below.

Request Penalty Waiver



Facts and Circumstances

Provide details of why you were not able to comply with your tax obligations. Provide as much detail as possible. Attach any documentation that you believe supports your penalty waiver request. Use additional sheets as necessary. See Supporting Documents, below, regarding the type of documentation you should consider attaching in support of your request.

1. Why were you unable to comply with the tax law? Include specific facts and circumstances that prevented you from complying. *

Required

2. How did you handle your other financial responsibilities such as your mortgage or credit card bills during this time of noncompliance? *

Required

3. Once the facts and circumstances changed, what attempts did you make to comply? *

Required

Cancel

< Previous

Next >

Once you have provided the required information, click **Next**.

3. Once the facts and circumstances changed, what attempts did you make to comply?

Lists of attempts to comply.

4. Explain how you complied with your tax obligations within a reasonable time after the facts and circumstances changed.

How you complied with your tax obligations within a reasonable time after the facts and circumstances changed.

5. Identify any additional information you believe DRS should be aware of or otherwise consider in connection with your penalty waiver request.

Additional information.

Supporting documents: What type of documentation should you consider attaching to your penalty waiver request? Note: You may add documentation on the next screen.

The type of supporting documentation will depend on the basis of your request. The following provides guidance of what types of supporting documentation to consider attaching:

- If you are claiming the noncompliance was due to a loss of business records necessary to prepare a tax return as a result of fire or other casualty, you should provide copies of police or fire reports and documentation from your insurance company. If DRS determines there was sufficient time to reconstruct the lost records before the due date, the failure to comply will not be due to reasonable cause.
- If you are claiming the noncompliance was due to a serious illness, you should provide letters from physicians or other medical providers detailing the illness and explaining how that illness (or treatments associated therewith) impacted your ability to comply with your Connecticut tax obligations.

Cancel

< Previous

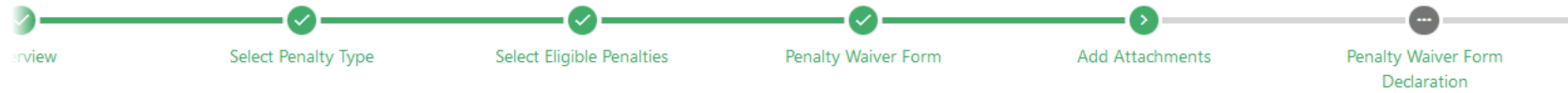
Next >



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If you have additional supporting documentation, attach it here by clicking **Add**. Click **Next** to continue.

Request Penalty Waiver



Add Attachments

You may add documentation to support your claim(s) by selecting the "Add" link below.

Attachments

Add

Type	Name	Description	Size
There are no attachments.			

Cancel

< Previous

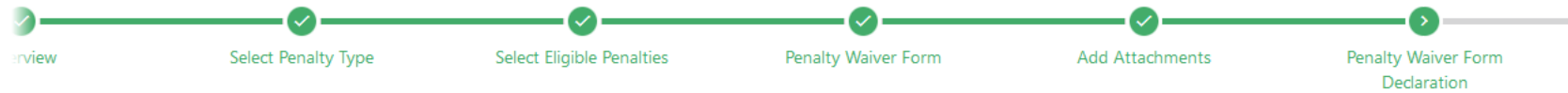
Next >



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Lastly, enter your electronic signature, as well as your title, then click **Submit**.

Request Penalty Waiver



Declaration

I/We declare under the penalty of law that:

- I/We have read and understand the provisions of PS 2019(3);
- I/We have no outstanding tax liability;
- I/We have no unfulfilled Connecticut tax filing obligations with DRS;
- I/We have answered each question to the best of my/our knowledge and belief;
- I/We have attached all documentation that supports my penalty waiver request;
- I/We understand that the penalty for willfully delivering a false application to the DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Sign Here

Signature (Name)	<u>Lydia Simpson</u>	Date	<u>13-Sep-2021</u>
Title	<u>Owner</u>		

Cancel

< Previous

Submit



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Confirmation

Your submission for **Request Penalty Waiver** has been received by the Connecticut Department of Revenue Services and your confirmation number is **0-000-051-224**.
If you have any questions or concerns, please "Send a Message" using the "Messages" feature within the **myconneCT** application.

Printable View

OK

You will receive a confirmation number for your records. Click **Ok** to return to the Account Summary page.



[Click here](#) for more tutorials!



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