



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

<Date>

<Pass-Through Entity's Name>
<Address 1>
<Address 2>
<City> <State> <ZIP>-<plus 4>

Federal Identification No. (FEIN): <_____>
Connecticut Tax Registration No.:<_____>

Dear Taxpayer,

The Connecticut General Assembly recently enacted legislation to waive penalties and interest imposed on pass-through entities in connection with their 2018 Pass-Through Entity Tax (PE Tax).

You are being notified because our records show that penalty and/or interest has been assessed against your 2018 period.

If you have already paid the penalty and interest, the waiver may result in an overpayment. The overpayment will be applied to your 2019 estimated PE Tax (if you requested that the overpayment be applied to 2019 on your originally filed return), applied to any outstanding unpaid liabilities, or refunded to you.

If you still have a tax balance due after the penalty and interest are waived, the Department of Revenue Services (DRS) will issue you an adjusted billing notice. You must pay the full amount of tax due within one year of the original due date. Failure to do so will result in penalty and interest being reinstated at the full statutory rates.

DRS is in the process of making the adjustment to your account to reflect the waiver of penalty and interest. Please allow 2-4 weeks for DRS to make such adjustments. After the adjustments are made, you may use the **Taxpayer Service Center (TSC)** at **portal.ct.gov/TSC** to pay any adjusted account balance.

Thank you.

DRS-057 (New 08/19)