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## **Revocation of Special Notice 92(19), *Effect of Quill Corp. v. North Dakota on the Collection of Use Tax by Retailers Who Engage in Business in Connecticut Only by Selling Items Through Mail Order Catalogs with Delivery by Common Carriers***

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**Revocation of Special Notice 92(19):** This Announcement revokes **Special Notice 92(19), *Effect of Quill Corp. v. North Dakota on the Collection of Use Tax by Retailers Who Engage in Business in Connecticut Only by Selling Items through Mail Order Catalogs with Delivery by Common Carriers***. This Special Notice may no longer be relied upon as of the effective date of its revocation.

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**Effective Date:** Effective upon issuance.

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**Statutory Authority:** Conn. Gen. Stat. §12-2.

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**Effect of This Document:** Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

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**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):**

Taxpayers can use the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** Follow the prompts to log into the **TSC** to file returns and pay taxes.

**Pay Electronically:** Use the **TSC** to make payments for most Connecticut taxes, even ones that cannot be filed electronically.

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**DRS E-Alerts Service:** Get connected to the latest news. **DRS E-Alerts** provide information about employer's withholding tax, Press Releases, and the Top 100 Delinquency List. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *e-alerts* from the left navigation bar.

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