

## Form APL-505 Taxpayer's Earned Income Tax Credit Protest

No protest of the disallowance of an earned income tax credit shall be deemed valid without a properly filled out Form APL-505. This form and all required attachments must be submitted through **myconneCT** at **portal.ct.gov/DRS-myconneCT**. Select *File your Earned Income Tax Credit (EITC) Protest* link and enter the Letter ID from your EITC Denial Notice.

**Failure to complete this form in its entirety shall result in the taxpayer's protest being deemed invalid.** The taxpayer must keep this information up to date and accurate. Failure to do so may result in the protest being deemed to have been abandoned.

### Section 1: Identification of Taxpayer(s)

The taxpayer must include the information identified below for the protest to be valid.

|  |   |
|--|---|
| Taxpayer's legal name  | Second taxpayer's legal name (if protesting a denial of a credit filed on a joint return) |
| Taxpayer's legal address   | Taxpayer's email address  |
| Taxpayer's mailing address   | Taxpayer's Connecticut Tax Registration Number (TID)                                      |
| Taxpayer's telephone number (if not included, your request may be denied)<br>— — | Taxpayer's Social Security Number(s)  |

### Section 2: Claim for Credit

The taxpayer must identify the exact amount of credit being protested. The failure to identify the specific dollar amounts will result in the protest being denied. The taxpayer may only protest a claim for credit for which it receives a notice of assessment or notice of proposed disallowance of claim for refund.

|  |   |
|--|---|
| Case or notice number (must be drawn from the notice of assessment or notice of proposed disallowance of claim for refund) | Tax period(s) (all periods at issue must be identified)                     |
|  | Amount of credit requesting (if not filled in, shall be presumed to be \$0) |

### Section 3: Identification of Taxpayer's Power of Attorney (if applicable)

If the taxpayer wishes to have the Appellate Subdivision communicate with a representative, it must identify a power of attorney. A taxpayer must include a validly executed power of attorney if this section is filled out such as the **LGL-001, Power of Attorney**.

|   |  |
|---|--|
| Representative's name   | Representative's telephone number<br>— — |
| Representative's business address                                     | Representative's email address           |
| Representative's mailing address (if different from business address) |  |

### Section 4: Identification of Each Basis of Protest

The taxpayer must identify each reason it is entitled to the claimed earned income tax credit and must provide documentation to substantiate each claim.

Please select each reason the taxpayer is protesting.

- ☐ The taxpayer was a full year resident of Connecticut during the taxable year at issue (part year residents cannot claim an earned income tax credit).
- ☐ The taxpayer had qualifying wage and self-employment income during the taxable year at issue.
- ☐ The taxpayer can provide proof that they had qualifying children living with the them during the taxable year at issue.
- ☐ Other: \_\_\_\_\_

The taxpayer must provide documentation to support its claim for earned income tax credit. The types of documentation that must be provided are listed in the instructions. **FAILURE TO INCLUDE THE DOCUMENTATION REQUIRED WILL RESULT IN THE DENIAL OF THE TAXPAYER'S PROTEST. THE APPELLATE SUBDIVISION WILL NOT REACH OUT TO THE TAXPAYER TO OBTAIN INFORMATION OMITTED.**

Please provide an explanation as to why the taxpayer is entitled to the claimed earned income tax credit:

Please provide a list of all documents the taxpayer is submitting in support of its protest (all documents must be included as attachments to Form APL-505 even if previously provided to the Audit Division, see instructions):

## Section 5: Attachments

The taxpayer must include the following attachments to Form APL-505 for the protest to be valid. **Please affirm that the documentation is attached by checking each box below:**

- ☐ I have attached a copy of the notice of assessment or notice of proposed disallowance I am protesting; **and**
- ☐ I have attached copies of any and all documentary evidence I wish to have the Appellate Subdivision consider in evaluating my protest.

## Section 6: Affirmation

I declare under the penalty of false statement that all information provided is complete, true, and accurate. I further declare that I have identified and have provided all documents that support my protest. I understand that the failure to list any issue as a basis for protest or to identify any evidence in support of my protest constitutes a waiver of that issue and the ability to rely on that evidence, respectively, either during the course of my protest or in any litigation that stems from a final determination. I further affirm that I maintain no other documentation in support of my protest. I understand that the Appellate Subdivision may require me to produce other information in considering the merits of my protest, and I agree to respond to any information requests in a timely manner as required by law. I understand that my failure to respond to either two (2) information requests or a subpoena, if issued, shall constitute the abandonment of my protest.

|                         |                       |
|-------------------------|-----------------------|
| Taxpayer's name (print) | Spouse's name (print) |
| Taxpayer's signature    | Spouse's signature    |
| Date signed             | Date signed           |

## Instructions for Section 4:

If the taxpayer was a full year resident of Connecticut during the taxable year at issue (part year residents cannot claim an earned income tax credit), the taxpayer must provide the following documentation:

- A copy of your January and December utility bills.
- Other evidence that the taxpayer moved in or out of Connecticut.

If the taxpayer had qualifying wage and self-employment income during the taxable year at issue, the taxpayer must provide the following documentation:

- Form W-2 or last paystub from each employer that the taxpayer (and his, hers or their spouse) worked for during the tax year at issue; **or**
- If self-employed, complete and provide **Form CT-EITC SEQ, Earned Income Tax Credit Self-Employed Questionnaire**, and provide copies of business records covering two months of the tax year.

If the taxpayer can provide proof that they had qualifying children living with them during the taxable year at issue, the taxpayer must provide the following documentation for each child for which a credit is claimed:

- Copy of Birth Certificate (long version) for each child reported on **Schedule CT-EITC, Connecticut Earned Income Tax Credit**, as well as:
  - If necessary (e.g. not identified on Birth Certificate as parent) include proof of your relationship to the child (i.e.: Marriage certificates that verify your relationship to the child.)
  - If claiming a niece/nephew, grandchild, brother/sister, send proof of relationship to the child. (i.e.: copy of birth certificate, a copy of the birth certificate of your sibling that is the parent of the child, and a copy of the birth certificate of the child claimed.)
  - If claiming an adopted or foster child, send a letter from an authorized adoption agency or a letter from the authorized placement agency or applicable court document.
- Proof the child lived with the taxpayer during the tax year (for each child reported on Schedule CT-EITC) including:
  - Photocopies of school (no report cards), medical, childcare provider (provider can't be a relative), or social service records that shows the child's name, the name of child's parent or guardian, child's address and the dates the child lived with you.
  - If the child you claimed for CT EITC purposes is 19 years old or older:
    - For a Full Time Student: send documents from its school showing that the child was a full time student for the tax year above.
    - For a Permanently Disabled Child: send a letter, on business letterhead, from the child's doctor stating the child's permanent disability.

If the taxpayer is protesting for some other reason, the taxpayer must provide documentation to substantiate the taxpayer's claims.