



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

DRS COVID-19 RESPONSE: FREQUENTLY ASKED QUESTIONS

Archive/Previously Posted – Updated August 10, 2020

SALES AND USE TAX

Posted: March 30, 2020

Removed: June 1, 2020

Replacement: N/A

Has DRS extended the filing and payment deadlines for sales tax returns?

Yes, within the parameters outlined below.

What small business taxpayers qualify for this relief?

Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly, taxpayers that have \$150,000 or less in annual Room Occupancy Tax also qualify for this relief. A taxpayer that collects both Sales Tax and Room Occupancy Tax must evaluate each tax separately to determine eligibility for relief.

How does a taxpayer determine if it is a qualified small business?

Taxpayers are required to utilize a calendar year look back period of January 1, 2019, through December 31, 2019. Any taxpayer that reported \$150,000 or less in tax during that period qualifies for the relief.

What returns are covered by this extension?

- For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020.
- For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May 31, 2020.

I filed my sales tax return and paid my taxes that are due on March 31, 2020, can DRS return the payment so I can take advantage of the extended May 31, 2020, due date?

No. If you scheduled a payment through the [DRS Taxpayer Service Center \(TSC\)](#), you can only cancel a payment two or more days prior to the scheduled payment date.



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BUSINESS INCOME TAX

Posted: March 30, 2020

Removed: April 14, 2020

Replacement: 'Overview of Extensions' Table (see below)

Has DRS extended the filing and payment deadlines for annual state business tax returns?

Yes. On March 16, 2020, DRS announced that the due date for the annual state business tax returns listed below was extended. The due date for returns and payments due between March 15, 2020, and June 1, 2020, for the following tax types was extended:

- Corporation Business Tax;
- Unrelated Business Income Tax; and
- Pass-Through Entity Tax.

What is the extended due date for returns and payments of corporation business tax (Form CT-1120 and Form CT-1120CU)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

What is the extended due date for returns and payments of unrelated business income tax (Form CT-990T)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

What is the extended due date for returns and payments of the pass-through entity tax (Form CT-1065/CT-1120SI)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

Was the due date extended for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax normally due between March 15, 2020, and June 1, 2020?

No.

Does the business income tax extension for corporation business tax, unrelated business income tax, and pass-through entity tax apply to fiscal year end filers with a due date between March 15, 2020, and May 31, 2020?

Yes. The extension applies to corporation business tax, unrelated business income tax, and pass-through entity tax returns that would otherwise be due between March 15, 2020, and May 31, 2020.

Do the extended business income tax filing and payment deadlines apply to returns already on extension?

No.

Has the deadline for filing an amended 2016 Form CT-1120, Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI been extended?

No



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TABLE: STATE TAX RETURN FILING/PAYMENT DEADLINES

Posted: April 14, 2020

Removed: August 10, 2020

Replacement: N/A

The Department of Revenue Services (DRS) extended filing and payment deadlines for certain state tax returns, to align with federal changes. The impacted Connecticut returns and the associated filing dates and payment deadlines are set forth in the table below.

Overview of Extensions		
Type of Tax Return	Form	2020 Deadline
Individual Income Tax Return & Payment	Form CT-1040, CT-1040-NR/PY	07/15/2020
Individual Income Tax Estimates	Form CT-1040 ES (for 1 st and 2 nd quarter payments)	07/15/2020
Trust & Estate Tax Return & Payment	Form CT-1041 (for returns due between April 1, 2020, and July 15, 2020)	07/15/2020
Trust & Estate Tax Return Estimates	Form CT-1041 ES (for any estimated payments due between April 1, 2020, and July 15, 2020)	07/15/2020
Pass-through Entity Return & Payment	Form CT-1065/1120SI (for returns due between March 15, 2020, and July 15, 2020)	07/15/2020
Pass-through Entity Tax Estimated Payments	Form CT-1065/1120SI ES (for any estimated payments due between March 15, 2020, and July 15, 2020)	07/15/2020
Corporation Tax Return & Payment	Form CT-1120, CT-1120CU (for returns due between March 15, 2020, and July 15, 2020)	07/15/2020
Corporation Tax Estimated Payments	Form CT-1120 ES (for any estimated payments due between March 15, 2020, and July 15, 2020)	07/15/2020
Estate Tax Return & Payment	Form CT-706/709 (for returns due between April 1, 2020, and July 15, 2020)	07/15/2020
Gift Tax Return & Payment	Form CT-706/709 (for returns due between April 1, 2020, and July 15, 2020)	07/15/2020
Unrelated Business Income Tax Return & Payment	Form CT-990T (for returns due between March 15, 2020, and July 15, 2020)	07/15/2020
Unrelated Business Income Tax Estimated Payments	Form CT-990T ES (for returns due between March 15, 2020, and July 15, 2020)	07/15/2020



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PLASTIC BAG FEE

Posted: March 29, 2020

Updated: May 13, 2020

Removed: August 10, 2020

Replacement: N/A

Has the Plastic Bag Fee been suspended?

Yes. Pursuant to Executive Order No. 7N and No. 7NN issued by Governor Lamont, the Plastic Bag Fee is suspended from March 26, 2020, through June 30, 2020.

When are retailers required to begin collecting the Plastic Bag Fee again?

Retailers will be required to collect the Plastic Bag Fee again starting July 1, 2020, unless otherwise notified.

Are retailers required to remit the Plastic Bag Fees that they collected through March 26, 2020?

Yes. Any retailer that collected Plastic Bag Fees through March 26, 2020, must remit those fees to DRS on the applicable sales and use tax return (Form OS-114).

Does sales tax apply if a retailer charges a customer for a plastic bag during the temporary suspension?

Yes. If a store charges a customer a fee for a plastic bag, the charge for the bag is subject to sales tax. Similarly, if a store charges a customer for a paper bag or a reusable bag, the charge for the paper bag or a reusable bag is also subject to sales tax.

CONNECTICUT EARNED INCOME TAX CREDIT (EITC)

Posted: April 1, 2020

Removed: August 10, 2020

Replacement: N/A

I received a DRS letter requesting additional documentation to support my Connecticut EITC claim. Has DRS extended the 30-day deadline in the letter to submit this documentation?

Yes. The deadline to submit additional documentation for a Connecticut EITC claim has been extended to July 15, 2020.

NEIGHBORHOOD ASSISTANCE ACT

Posted: May 6, 2020

Removed: August 10, 2020

Replacement: N/A

Has DRS extended the application deadline for municipalities to submit their locally approved Neighborhood Assistance Act (NAA) proposals to the agency?

Yes, the municipal application deadline for 2020 NAA program proposals has been extended to July 31, 2020. For more NAA information, [click here](#).



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GIFT TAX

Posted: April 2, 2020

Removed: August 10, 2020

Replacement: N/A

Has DRS extended the filing and payment deadline for gift tax returns reporting gifts made during taxable year 2019?

Yes. The filing and payment deadline for gift tax returns reporting gifts made during taxable year 2019 is automatically extended from April 15, 2020, to July 15, 2020. Gifts made during taxable year 2019 are reported on Form CT-706/709.

INDIVIDUAL INCOME TAX

Posted: April 2, 2020

Updated: April 8, 2020

Updated: July 6, 2020

Removed: August 10, 2020

Replacement: N/A

Has DRS extended the filing and payment deadlines for individual income tax returns?

Yes. On March 20, 2020, DRS announced that the due date for 2019 individual income tax returns and payments was extended to July 15, 2020, for Forms CT-1040, CT-1040NR/PY, and CT-1041.

Has DRS extended the filing and payment deadlines for individual income tax return estimates?

Yes. The deadlines to remit first and second quarter estimated payments for taxable year 2020 have been extended to July 15, 2020.

Does the extension apply to withholding tax?

No.

Has DRS extended the filing and payment deadlines for Form CT-1041?

Yes. Form CT-1041 returns and payments with a due date of April 15, 2020, have been extended to July 15, 2020.

Has DRS extended the filing and payment deadlines for Form CT-1041 estimates?

Yes. The deadlines to remit first and second quarter estimated payments for taxable year 2020 have been extended to July 15, 2020.

How do I check the status of my state income tax refund?

To check the status of your state income tax refund, [click here](#).

Will processing of my refund or payment be delayed?

The quickest way to receive your refund is to file electronically. Unless we need to ask you for additional information to verify what you submitted on your return, DRS does not anticipate processing delays.

Due to social distancing directives and remote work procedures, paper tax returns and payments by check will take longer to be processed. DRS strongly encourages taxpayers and tax professionals to file and pay electronically, if possible.



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INDIVIDUAL INCOME TAX (continued)

Posted: April 2, 2020

Updated: April 8, 2020

Updated: July 6, 2020

Removed: August 10, 2020

Replacement: N/A

I filed my return and paid my taxes before April 15, 2020, can DRS return the payment so I can take advantage of the extended July 15th due date?

No. Once your return is filed and paid the payment cannot be returned.

I already filed my 2019 individual income tax return that would have been due on April 15, 2020 and scheduled a payment of taxes for April 15, 2020. Will this payment be automatically rescheduled to July 15, 2020?

No. The payment will be made on the date you selected. At this point it is too late to cancel your scheduled payment as the 4/15/2020 scheduled payments have already been sent to the bank for processing.

Can I request an extension of time to file my 2019 Connecticut individual income tax return beyond July 15th?

Yes. Individual taxpayers who need additional time to file beyond the July 15th deadline can request an extension until October 15, 2020, by filing [Form CT-1040EXT](#). Taxpayers requesting additional time to file should estimate their tax liability and pay any taxes owed by the July 15th deadline to avoid additional interest and penalties.