



450 Columbus Blvd Ste 1
Hartford CT 06103-1837

INFORMATIONAL PUBLICATION

Disaggregated Sales Tax Report

Purpose: Retailers that make taxable sales are required to collect sales tax on these sales and report such sales to the Commissioner of Revenue Services (Commissioner). Those retailers that make taxable sales in more than one town in Connecticut are required by statute to separate the sales by town and provide information regarding these sales to the Commissioner. This publication explains the specific filing requirements applicable to those retailers that make taxable sales in more than one town in Connecticut.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. § 12-408d.

Definitions:

For the purposes of this publication, a *retailer* is an establishment classified as Retail Trade under Sectors 44-45 of the North American Industry Classification System (NAICS).

Disaggregated sales tax is the separately stated amount of sales tax collected by a retailer in each municipality where the business maintains a location.

Consolidated sales tax filer is a retailer that:

- Has two or more establishments for which a Connecticut *Sales and Use Tax Permit* (seller’s permit) is required;
- Has been issued two or more seller’s permits; **and**
- Files a single **Form OS-114**, *Connecticut Sales and Use Tax Return*, to report and pay any sales tax to DRS.

Filing a Disaggregated Sales Tax Report:

Consolidated sales tax filers are required to file an annual Disaggregated Sales Tax Report with the Department of Revenue Services (DRS), generally in October of each year. The annual report requires consolidated sales tax filers to provide a breakdown of sales tax collected in each municipality during each quarter between July 1 of the immediately preceding year and June 30 of the current year. DRS generally requires the Disaggregated Sales Tax Report to be filed every year no later than October 1, but for the year 2020 only, the due date has been extended to November 1, 2020.

The Disaggregated Sales Tax Report can only be filed electronically through **myconneCT**, beginning on September 21, 2020. No tax or payment is due with this report.

To upload your Disaggregated Sales Tax Report, you must upload a file using the pre-defined comma separated value (CSV) file format as posted here: **portal.ct.gov/DRS/myconneCT/TPBF**

Please note there is an Excel spreadsheet solution available there to help build the file.

To file your Disaggregated Sales Tax Report using **myconneCT**:

1. Prepare the file for upload with the date from the year you are filing for.
 - Each field should represent a line item from the sales return you are reporting.
 - Each row should represent a municipality.
2. Upload your Disaggregated Sales Tax Report:
 - Log into **myconneCT**.
 - Go to the *More* tab.
 - Click on the *Disaggregated Sales Tax Report Upload* hyperlink.
 - Then choose your file to upload.
 - If any errors are found during the upload process, **myconneCT** will identify and explain each individual error. You must correct all errors on your file and then upload the file again.
 - Confirm the total number of municipalities uploaded in your Disaggregated Sales Tax Report.
 - Receive confirmation of submission.

For more information on **myconneCT**, see *E-Services Update* at the end of this pronouncement.

Example 1: A retailer has a place of business in Manchester and one in Farmington. DRS has issued the retailer a seller’s permit for each location. DRS has allowed the retailer to file a single Form OS-114 to report and pay sales tax for both locations for each taxable period.

In its Disaggregated Sales Tax Report, this retailer will report a breakdown by calendar quarter of the sales tax collected at its Manchester location and its Farmington location.

Example 2: A retailer maintains two places of business in Hartford and one place of business in Wethersfield. The retailer has been issued a seller's permit for each location. DRS has allowed the retailer to file a single Form OS-114 to report and pay sales taxes for all three locations for each taxable period.

In its Disaggregated Sales Tax Report, this retailer will report a breakdown by calendar quarter of the total sales tax collected at the two Hartford locations. In the same filing, the retailer will report a breakdown by calendar quarter of the sales tax collected at its Wethersfield location.

The Disaggregated Sales Tax Report does not take the place of the monthly, quarterly, or annual Form OS-114 filed by the consolidated sales tax filer.

Effect on Other Documents: Informational Publication 2007(23), *Disaggregated Sales Tax Report*, is modified and superseded and may not be relied upon on or after the date of issuance of this Informational Publication.

Effect of This Document: An Informational Publication issued by DRS addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

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For Further Information: Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **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. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

Forms and Publications: Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.

E-Services Update

DRS **myconneCT** will replace the **Taxpayer Service Center (TSC)** as part of a multi-year, multi-phase project. Each year, additional tax types will be transitioned out of the *TSC* and into **myconneCT**. Using **myconneCT**, taxpayers will be able to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information as to the progress of this project and the transition schedule for specific taxes, please visit the DRS website at portal.ct.gov/DRS-myconneCT.

