



CONNECTICUT
Revenue Services

STATE OF CONNECTICUT

TAX TOPICS

DEPARTMENT OF REVENUE SERVICES

OCTOBER 2024 VOLUME 1 NO. 4



Inside this Edition

Welcome to the Quarterly Edition of the “Tax Topics Newsletter.” Inside this edition, you will find information about several important and relevant topics. Specifically, you will find information regarding:

- The relief that is available to taxpayers (both businesses and individuals) who were impacted by the historic weather events in August of 2024.
- Guidance to help taxpayers navigate and understand the tax implications associated with various fall fairs and festivals.
- Information regarding upcoming DRS webinars and other outreach events!

HOW TO GET ASSISTANCE

Business Address:

450 Columbus Blvd, Ste 1
Hartford, CT 06103

Business Hours:

Monday through Friday, between
8:30 a.m. and 4:30 p.m.

Phone:

800-382-9463 (CT only)

860-297-5962

860-297-4911 (TTY, TDD and Text
Telephone users only)

Email: DRS@ct.gov

Website: portal.ct.gov/DRS

In-Person Assistance:

- Remote videoconferencing via the Microsoft Teams platform.
- In-person meetings with a Department professional at the 450 Columbus Blvd, Hartford, CT location.
- To schedule an appointment, taxpayers should contact the Department's Taxpayer Contact Center at DRS@ct.gov.

DEPARTMENT NEWS



DRS announced that it would provide relief to taxpayers located in Fairfield County, New Haven County, and Litchfield County, who were impacted by historic rainfall and associated flooding and have filing and payment obligations that were due between August 18, 2024, and September 30, 2024. To request relief from penalty and interest that would otherwise accrue on the late filings

or payments, impacted taxpayers were advised to contact the DRS' Contact Service Center at 860-297-5962. DRS will consider requests for relief based on the individual circumstances of each taxpayer. For more information, see [TSSB 2024-6, Taxpayer Advisory Information for Taxpayers Impacted by Weather Events of August 18, 2024](#).

In recognition of IRS guidance, the Commissioner of Revenue Services exercised the authority provided him under Conn. Gen. Stat. § 12-2(a)(5). In connection with such authority, the DRS announced that it would consider requests for relief from penalty and interest that would otherwise accrue on late filings and payments after September 30, 2024. In order for the DRS to grant such relief, taxpayers must demonstrate that their inability to comply with filing and payment obligations that are due after September 30, 2024, are a direct result of the weather events of August 18, 2024.

DEPARTMENT NEWS CONTINUED

In addition, taxpayers must demonstrate that they made all reasonable efforts to comply with said dues dates and filing obligations and were unable to do so because of the impact of the severe weather event on and around August 18, 2024. Taxpayers who are able to substantiate such claims will be eligible for relief from penalty and interest that would otherwise accrue on the late filings or payments. As such, DRS will consider requests for relief in connection there with based on the individual circumstances of each taxpayer. To request relief from penalty and interest that would otherwise accrue on the late filings or payments, impacted taxpayers should contact the DRS' Contact Service Center at 860-297-5962. DRS will consider requests for relief based on the individual circumstances of each taxpayer. For more information, see [TSSB 2024-6.1, Updated Taxpayer Advisory Information for Taxpayers Impacted by Weather Events of August 18, 2024](#).



DRS hosted a **myCTREC** (Form OP-236) webinar for submitters and town clerks on September 4, 2024. The webinar was recorded and is available on the [Taxpayer Education Center](#) page of the DRS website.



myCTREC, is a mobile friendly online portal for submitters and town clerks to manage their Real Estate Conveyance taxes 24 hours a day, 7 days a week. **myCTREC** provides faster, easier, and more accurate results than paper processing methods.

Participation allows access for town clerks to review and approve electronically filed **Form OP-236, Connecticut Real Estate Conveyance Tax Returns**, submitted through **myCTREC**. Once approved, the return and payment will be submitted to DRS for processing.

To participate, create a **myCTREC** username and password at portal.ct.gov/DRS/myconneCT/myCTREC/myCTREC.

For more information, visit the [Real Estate Conveyance Tax](#) landing page.

SUBSCRIBE TO E-ALERTS



DRS has moved to a simpler, more modern e-mail alert service that will help us better serve you. To stay up-to-date with the latest tax information, subscribe to the e-Alert option(s) of interest as listed below by following the link(s).

- **Tax Topics** – receive quarterly reminders for the latest Tax Topics edition, which provides helpful and timely tax information to Connecticut taxpayers and tax practitioners.
- **Filing Reminders** – receive monthly tax filing and payment due date reminders.
- **Latest News** – receive latest website updates including tax and legislative changes, press releases, and new forms and publications.
- **Attorney Occupational** - receive annual tax filing and payment due date reminders.
- **Paid Preparers** - receive alerts and notifications regarding the Paid Preparer's and Facilitator program and it's requirement.
- **Software Developers** – this alert is only for software developers who are registered with DRS to test Forms, Instructions and Specifications posted and available for development

SEASONAL TAX MATTERS

Fall Fairs and Festivals:

The fall season around Connecticut is typically marked with annual fairs and festivals, corn mazes, pumpkin and apple picking! Whether you plan on participating in the festivities by attending or selling goods, please take the time to review the DRS website to determine if you are required to pay Connecticut sales tax.



Did you know?

The sale of a pumpkin in its natural grown state is not taxable because it is considered to be a food product, which is exempt from sales tax. However, once something is physically done to the pumpkin to change its primary purpose from food to decoration, the pumpkin (or jack-o-lantern) becomes taxable. Such changes include painting, carving, and preserving.

Selling Firewood:

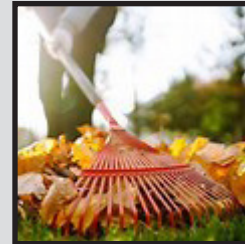
If you plan on selling or purchasing firewood this season, for residential dwelling heating and/or domestic cooking purposes, it is exempt from sales and use taxes.

Landscaping/Maintenance - Fall Cleanup:

As the fall season begins, in between apple picking and running through corn mazes, don't forget to get your property winter ready.

5 Essential Fall Yard Tasks:

- Remove fall leaves from lawn.
- Clean gutters and downspouts.
- Trim damaged branches of trees.
- Winterize the lawn's sprinkler system.
- Aerate lawn and one last mow for the year.



If you plan to hire a landscaping/maintenance contractor to complete the fall season landscaping/maintenance tasks, be advised the services might be subject to sales tax and the contractor might be required to charge and remit the sales tax to the DRS. Therefore, a landscaping/maintenance contractor is required to register and obtain a Sales and Use Tax Permit. See [Informational Publication 2018\(2\), Building Contractors' Guide to Sales and Use Taxes](#).

Hiring Employees for your Business:

If you employ one or more workers in your business, you are generally required to register with the DRS to withhold Connecticut income tax. Use **myconneCT** to register for income tax withholding. If you are already registered for other state taxes (for example, sales and use taxes or corporation business tax), use **myconneCT** to add withholding tax to your registration.



If you acquire an existing business, you must register to obtain your own Connecticut Tax Registration Number. You cannot use the previous owner's registration number.

Seasonal Employers:

If you are a seasonal employer, you will be classified either as a weekly remitter, monthly remitter, or quarterly remitter based on your annualized reported liability for Connecticut income tax withholding during the 12 month look back period.

As a seasonal employer, you must file **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**, for any quarter that you are listed as active. If you regularly have no Connecticut income tax withholding liability for one or more calendar quarters each year because you pay no Connecticut wages during the same one or more calendar quarters, you may request permission to file Form CT-941 only for the one or more calendar quarters during which you pay Connecticut wages. A written request indicating the calendar quarters during which you pay Connecticut wages must be submitted online through **myconneCT**.

If you have questions about whether your business is subject to Connecticut sales and use tax or other tax types. Visit the New Business Resource center page, portal.ct.gov/drs/businesses/new-business-resource-center/getting-started-in-business.

UPCOMING TAX RETURN FILING AND PAYMENT DUE DATES

Alcohol Beverage/Distributor Tax:

Form O-255, Wholesale Alcoholic Beverages Tax Return, must be filed no later than the last day of the month following the period for which the return is being filed.

Beverage Container Deposit:

Form OP-515, Beverage Container Deposit Report, must be filed on or before the last day of the month following the quarter.

Corporation Business Tax:

Form CT-1120 EXT, Application for Extension of Time to File Connecticut Corporation Business Tax Return. Corporations that have filed Form CT-1120 EXT must adhere to the extension date specified on the form.

Cigarette Tax:

Resident and Nonresident distributors must file **Form CT-15, Connecticut Monthly Tax Stamp and Cigarette Report - Resident Distributor** and/or **Form CT-15A, Connecticut Monthly Tax Stamp and Cigarette Report - Nonresident Distributor**, no later than the twenty-fifth day of the month following the month for which the report is made.

Income Tax:

Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals. Calendar year end taxpayers that have requested a six-month extension, must file on or before October 15, 2024. Non-calendar year end taxpayers must adhere to the six-month extension date specified on Form CT 1040 EXT.

Petroleum Products Gross Earnings Tax:

Form OP-161, Petroleum Products Gross Earnings Tax Return, must be filed on or before the last day of the month following the quarter.

File and pay your taxes online!

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Prepaid Wireless E-9-1-1 Fee:

Form OP-153, Prepaid Wireless E 9-1-1 Fee Return Enhanced Emergency 9-1-1 Program, is due on or before the last day of the month following the end of the filing period. The filing period is the same as for sales and use tax except annual filers must file Form OP-153 quarterly.

Sales and Use Tax:

Form OS-114, Connecticut Sales and Use Tax Return, to report all sales activity in Connecticut, even if no sales were made or no tax is due. Both taxable and nontaxable sales must be reported in accordance with monthly, quarterly, or annual filing frequency assigned by the Department. Form OS-114 is due on or before the last day of the month following the end of the filing period.

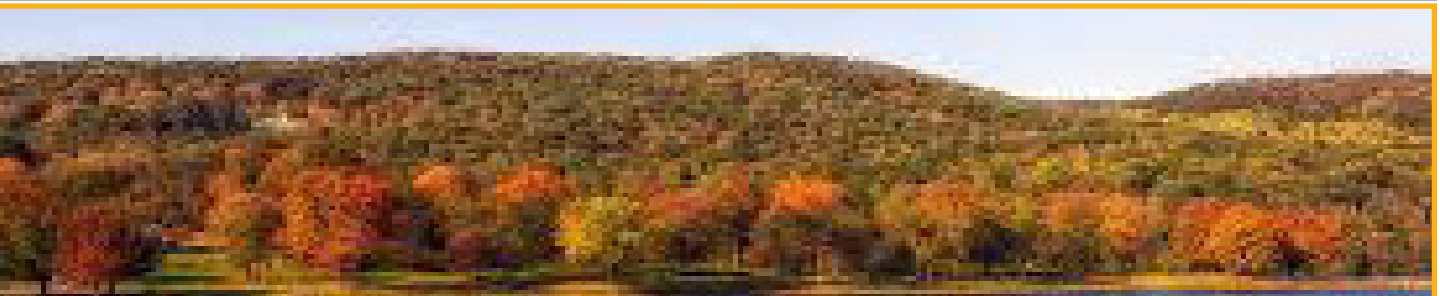
Special Fuel Tax:

Form OP-216, Special Fuel Tax Return, must be filed on or before the twenty-fifth day of the month following the end of the filing period.

Withholding Tax (Employers):

Wage Withholding - **Form CT-941, Connecticut Quarterly Reconciliation of Withholding**, must be filed on or before the last day of the month following the quarter.

For more information, visit portal.ct.gov/drs/businesses/new-business-portal/for-businesses.



File Your Real Estate Conveyance Taxes Online!
myCTREC
Department of Revenue Services

My Connecticut Real Estate Conveyance

EDUCATION & OUTREACH PUBLIC EVENTS

Upcoming Live Webinars & Events

The staff in the Education and Outreach Unit will be holding live webinars and events on tax related information.

Live Webinars:

- What DRS Does? Webinar for Women's Business Development Council, 12:00 p.m. - 1:30 p.m., October 15, 2024
- Sales & Use Tax Webinar, 10:00 a.m., October 16, 2024
- **myconneCT** Webinar for Women's Business Development Council, 12:00 p.m. - 1:30 p.m., October 17, 2024
- W-2 & 1099 Bulk Filing Webinar, 10:00 a.m., December 4, 2024

Public Events:

- 2024 Legislative Updates AARP Yearly Kick-off Meeting, Masonic Care at Ashlar Village, 74 Cheshire Rd, Wallingford CT, 9:00 a.m., December 3, 2024

Library Events:

- Q&A **myconneCT** Event, North Haven Memorial Library, 17 Elm St, New Haven CT, 10:00 a.m. - 2:00 p.m., October 22, 2024
- Q&A of CT Taxes Event, Bloomfield Public Library, 1300 Hall Blvd, Bloomfield CT, 11:00 a.m. - 3:00 p.m., November 1, 2024
- Q&A of CT Taxes Event, Russell Library, 123 Broad St, Middletown CT, 9:00 a.m. - 1:00 p.m., November 6, 2024

Outreach Events Held in September



Berlin-Peck Memorial Library Event, September 9, 2024

Rockville Public Library Event, September 18, 2024

2024 Veterans Stand Down Event, September 22, 2024



Check out the DRS [Education and Outreach Calendar](#) on the DRS website. It will have the most up-to-date information on DRS webinars and events that you don't want to miss!

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Prepared by the Education & Outreach Unit



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This newsletter is intended to provide general information for taxpayers and tax practitioners. It is not intended to explain in depth current Department policy or practice. The information contained in the newsletter is not intended to supersede, alter, or otherwise change provisions of the Connecticut General Statutes, regulations, Department rulings, or tax guidance.