



Happy Holidays!



Inside this Edition

Season's greetings and welcome to the *Holiday Edition* of the "Tax Topics". Here are the important holiday updates in this edition that you won't want to miss:

- Arrival of the new **DRS eAssistant**
- Holiday tax matters
- Dashing into the 2025 season
- Countdown to January filing due dates
- Upcoming Education and Outreach events

As 2024 draws to a close, the staff at DRS are filled with gratitude and excited about the year ahead. May this holiday season bring you peace, joy, and time to recharge for the year to come!

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



DEPARTMENT NEWS

The **DRS eAssistant** has Arrived Just in Time for the Holidays!

DRS is pleased to announce the new **DRS eAssistant**! The **eAssistant** is available on **myconneCT**, 24 hours a day, 7 days per week to assist Connecticut taxpayers. The **eAssistant** accesses information from a database to help users get answers to their questions.



The **eAssistant** is accessed through the **myconneCT** home page at portal.ct.gov/drs-myconneCT. Specifically, it is located at the bottom right-hand corner of the **myconneCT** homepage. Just click on the **eAssistant** image to get started!

The **eAssistant** is available to all users whether or not logged into **myconneCT**. It will automatically recognize users logged into **myconneCT** and will guide the user to areas within **myconneCT** that will answer their questions.

Give the new **eAssistant** a test drive. Send us your thoughts and good cheer using the **eAssistant** feedback feature.



HOLIDAY TAX MATTERS

Below are some helpful tax tips to make the holiday season less stressful:

Holiday Gift Wrapping Services

Charges for wrapping services are not taxable.



Christmas Trees, Wreaths, and Ornaments



As the holiday season approaches, DRS reminds vendors of Christmas trees (live or cut), wreaths, ornaments, and other similar holiday items that these items are taxable. Vendors are also reminded that Connecticut law requires vendors to display the Sales and Use Tax Permit prominently at locations where sales are made.

Gift Cards

The sales of gift cards are not subject to sales and use taxes. However, when you use a gift card to treat yourself this holiday season, be aware that the purchase using the gift card may be subject to sales and use taxes. See **Policy Statement 2007(5)**, *Sales Tax Treatment of Coupons, Scan Cards, Cash Equivalents, Promotional Items, and Rebates*.

Gift Baskets

It can be tricky to know whether the purchase or sale of a gift basket is subject to sales tax. To help, as a general rule, if a gift basket contains only nonfood items, sales tax will apply. If, however, the gift basket contains only food items, then it likely won't be subject to sales tax. If you aren't sure if tax is being applied correctly, call the DRS.

Holiday Vendors

Vendors selling gifts in Connecticut during the holidays are reminded that all vendors, including nonresidents, must register for a Connecticut Sales and Use Tax Permit and must collect and remit the 6.35% Connecticut sales tax on all taxable items sold. This includes vendors that come into Connecticut to participate in a craft show or set up a temporary booth at a shopping mall in Connecticut.

Gift Returns

Sales tax does not apply to any portion of the amount charged for items returned within 90 days from the date purchased.

Restocking Fees

For items that are returned for a refund and are subject to a restocking fee, any sales tax refund is calculated after the charge for the restocking fee.



Snow Removal Services

Winter is right around the corner! If you are planning to hire a snow removal company this season, be advised that snow removal services are subject to sales and use taxes. All persons performing snow removal services are required to register and obtain a Sales and Use Tax Permit with DRS.

As a reminder, while enjoying the festivities of the season with family and friends, remember to stay vigilant and protect your personal information during this holiday season!



DASHING INTO THE 2025 FILING SEASON

Do you file your income taxes by paper? Electronic filing is the gift that keeps on giving! File your taxes electronically using commercial tax preparation software or by using **myconneCT**. When you file your tax return electronically, it will be securely transmitted to DRS. Start gathering your documents now for the upcoming tax filing season. The following documents may be needed when filing your Connecticut individual income tax return:

- Completed federal Form 1040;
- Copies of Forms W-2 and/or 1099;
- Proof of property tax payments (if applicable);
- Other state's income tax returns (if applicable); **and**
- Proof of estimated payments (if applicable).



Note: If filing a joint return, the same documents apply for your spouse.



COUNTING DOWN TO JANUARY FILING DUE DATES

January brings a new year, as well as annual or seasonal tax return filings. Below is a list of upcoming tax returns and payment due dates that you don't want to miss!

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.

Attorney Occupational Tax :

Form 472, Attorney Occupational Tax Return, must be filed on or before January 15, following the close of the calendar year.

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.

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.

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

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

File and pay your taxes online!



sales must be reported in accordance with monthly, quarterly, or annual filing frequency assigned by DRS. 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. **Form CT-W3, Connecticut Annual Reconciliation of Withholding**, along with federal Forms W-2 must be submitted by January 31, following the close of the calendar year.
- Non-Wage Withholding - **Form CT-945, Connecticut Annual Reconciliation of Withholding for Non Payroll Amounts**, is due January 31, following the close the calendar year. **Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns**, along with federal Forms 1099 must be submitted by January 31, following the close of the calendar year.



My Connecticut Real Estate Conveyance



EDUCATION & OUTREACH PUBLIC EVENTS

Upcoming Live Webinars & Events

Below is a list of upcoming webinars and public events:

Live Webinar:

- W-2 & 1099 Bulk Filing Webinar, 10:00 a.m., December 4, 2024, and January 15, 2025. Register for the December 4, 2024, event [here](#).

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 of CT Taxes Event, Otis Library, 261 Main St, Norwich CT, 9:30 a.m. - 1:00 p.m., December 6, 2024
- Q&A of CT Taxes Event, James Blackstone Memorial Library, 758 Main St, Branford CT, 11:00 a.m. - 3:00 p.m., December 10, 2024

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



Library Outreach Events



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Prepared by the Education & Outreach Unit



Working in Partnership Together With You

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