



# Winter Edition

## Inside this Edition

Happy New Year! Start the new year off right by organizing your tax documents early to avoid the last-minute rush. Also, locate your electronic filing passwords so you will be prepared to file your return via third-party software or by **myconneCT**, the DRS' online filing and payment portal. Lastly, check out the DRS' website for all of your Connecticut tax filing needs for the filing season and beyond!

## HOW TO GET ASSISTANCE

### Business Address:

450 Columbus Blvd, Ste 1  
Hartford, CT 06103

### Business Hours:

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

### Phone:

**860-297-5962**

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

Email: [DRS@ct.gov](mailto:DRS@ct.gov)

Website: [portal.ct.gov/DRS](http://portal.ct.gov/DRS)

### DRS eAssistant:



- Available on the **myconneCT** home page at [drs.ct.gov/eservices](http://drs.ct.gov/eservices).
- Ready to assist users 24 hours a day, 7 days a week.
- Provides real-time responses.

### In-Person Assistance:

- Visit the DRS Walk-In Office at 450 Columbus Blvd., Hartford, CT.

## DEPARTMENT NEWS

The DRS 2025 tax forms are available on the DRS' website at [portal.ct.gov/drs](http://portal.ct.gov/drs). That said, the DRS recommends filing your returns and payments electronically. There are many benefits to electronic filing on **myconneCT**. These benefits include:

- Simple, secure, and can be completed from the comfort of your home.
- Can reduce return errors.
- Results in an immediate confirmation that your submission has been received by DRS.
- If you are expecting a refund, electronic filing is the quickest way to receive the refund.

DRS offers various online tools, including Income Tax Calculator, Social Security/Pension/Annuity Calculators, CT Wage Withholding Calculator, and the **DRS eAssistant**, which is available to assist you and can be found on **myconneCT** at [drs.ct.gov/eservices](http://drs.ct.gov/eservices).

File and pay your taxes online!  
**myconneCT**  
Revenue Services

## DEPARTMENT NEWS CONTINUED

### Gather Your Tax Documents

If you are a salary or wage earner, your employer is required to provide you with a statement that lists information about what you earned in a specific taxable year. That form is a federal form and is known as Form W-2, Wage and Tax Statement. For the taxable year that ended December 31, 2025, your employer is required to provide this form to you by January 31, 2026. Similarly, if you are an independent contractor and perform services for a business, the business is required to provide you with a federal form that reports the total amounts of payments you received in a given taxable year. This form is known as a Form 1099-MISC, Miscellaneous Information. Like Form W-2, the business is required to provide you with the Form 1099-MISC by January 31, 2026, for applicable payments that it made to you during the taxable year that ended December 31, 2025. Both of these forms contain critical information that is necessary for you to file both your federal and state income tax returns.



If you have questions regarding the Form W-2 or any other tax related matters and need an immediate response, or if it is after business hours, DRS suggest that you use the **DRS eAssistant**. This tool is a helpful feature that is available on the **myconneCT** home page at [drs.ct.gov/eservices](http://drs.ct.gov/eservices), and is located on the right side of the page. The **eAssistant** is available 24 hours a day, 7 days a week, all you have to do is click on the **eAssistant** icon and then enter your question. If the **eAssistant** is unable to answer your question, please reach out to us by one of the following methods provided on the first page of the Tax Topics in the **How to Get Assistance** section.

## SEASONAL TAX MATTERS

### Tax Preparation Services



Are you getting ready for the upcoming tax filing season? Please note that tax preparation services are not subject to sales and use taxes. As a reminder, be sure to provide your tax preparer with all relevant tax documents so they can accurately complete your Connecticut individual income tax return.

### Snow Removal Services

If you plan to hire a snow removal company, please note that snow removal services are subject to sales and use taxes.



### Gyms, Fitness Centers, and Weight Loss Programs

Is getting healthy one of your New Year's resolutions? Businesses that offer aerobic dance and exercise classes, exercise salons, fitness salons, gymnasiums, physical fitness centers, and health or fitness spas may be subject to sales and use taxes.



## SEASONAL TAX MATTERS CONTINUED



### Winter Sports Rental

In Connecticut, the rental of winter sports equipment—such as skis, snowboards, boots, and helmets—is subject to sales and use taxes.

### Snow Tires

Snow tires are subject to sales and use taxes.

For additional information regarding services that may or may not be subject to sales and use taxes, visit:

- [Sales and Use Tax Information](#)
- [IP 2019\(4\), Q & A, The Dues Tax](#)
- [SN 2007\(1\), Sales and Use Taxes on Health and Athletic Club Services](#)

## 2026 TAX FILING SEASON

It is time to start thinking about filing your 2025 Connecticut individual income tax return! As April 15, 2026, will be here before you know it, now would be an ideal time to start gathering all of your year-end paperwork! Below is a list of documents that you will likely need when filing your 2025 Connecticut 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.

Make sure to regularly check the [2026 Tax Filing Due Dates Calendar](#) to stay current with your Connecticut tax filing and payment obligations. Whether you're an individual filer, business owner, or self-employed, knowing these dates are important for complying with Connecticut tax laws.



**DRS  
Tax  
Calendar**



## 2026 EDUCATION & OUTREACH NEWS

Over the last 12 months, DRS' Education and Outreach Unit has crisscrossed the state, visiting Connecticut libraries. The mission? To provide taxpayers with clear, direct answers to their questions about state taxes. By meeting people directly in their communities right where they live and work in places like Bristol, Danbury, Hartford, Middletown, and Stamford. The team continues to make tax information accessible and easy to understand by working diligently on a variety of impactful tax materials that DRS is excited to share with you at the upcoming engagements!

So, be sure to visit us at any of the locations stated below and to check out the DRS Tax Events Calendar at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) regularly to stay informed on the latest and upcoming engagements. If you or your organization has any recommendations for tax related webinars and want us to come visit you, reach out to the DRS' Education and Outreach Unit at [DRS.EducationandOutreach@ct.gov](mailto:DRS.EducationandOutreach@ct.gov). DRS may be coming to your town next!

Date	Time	Engagements
January 8	9:00 AM	MA/RI Chapter of National Assoc. of Tax Professionals, 2025 Legislative Highlights, Wellsworth Hotel, 14 Mechanic St, Southbridge, MA
January 9	10:00 AM	Rocky Hill Senior Center Event, 55 Church St, Rocky Hill, CT
January 12	10:00 AM	CT National Assoc. of Tax Professionals Webinar
January 14	9:00 AM	CT Dept. of Agriculture Summit, 255 Homestead Ave, Hartford, CT
January 21	6:00 PM	Trumbull Senior Center, 23 Priscilla Pl, Trumbull, CT
January 29	1:30 PM	Enfield Senior Center Event, 299 Elm St, Enfield, CT
February 4	10:00 AM	Danbury Senior Center, 10 Elmwood Pl, Danbury, CT
February 19	11:00 AM	Bridgewater Senior Center, 132 Hut Hill Rd, Bridgewater, CT
February 26	11:00 AM	Oxford Senior Center, 10 Old Church Rd, Oxford, CT
March 12	4:00 PM	Oxford Library, 49 Great Oak Rd, Oxford, CT
March 13	12:00 PM	Guilford Senior Center, 32 Church St, Guilford, CT
March 16	12:00 PM	Bethel Senior Center, 1 School St, Bethel, CT
March 18	11:00 AM	Waterbury Senior Center, 1985 E. Main St, Waterbury, CT

### FOLLOW US ON SOCIAL MEDIA



Facebook

Instagram



Twitter



LinkedIn



YouTube



Prepared by the Education & Outreach Unit



Working in Partnership Together With You

This newsletter is intended to provide general information for taxpayers and tax practitioners. It is not intended to explain in depth current DRS 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, DRS rulings, or tax guidance.