



CONNECTICUT  
Revenue Services

# TAX TOPICS

APRIL 2025 VOLUME 2 NO. 2



## Spring Edition



### Inside this Edition

Spring forward to the topics featured in this quarter's edition:

### 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:**

**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.

### FILING SEASON WRAP UP

## Commissioner Boughton Teams Up to Answer Taxpayer Questions



On April 9, 2025, Commissioner Boughton visited the Contact Service Center to assist in fielding taxpayer phone calls.

# FILING SEASON WRAP UP CONTINUED

## Webinars & Events

DRS doubled down on its Education and Outreach efforts this filing season. Between hosting live educational tax webinars and participating in community outreach events, the DRS set an attendance record with over 1,300 attendees!

Next on tap, DRS will be announcing webinars that are tailored to specific types of businesses. For example, DRS plans to hold webinars for seasonal businesses that operate during the spring and summer months. Keep a look out for these and other upcoming webinars that will be posted on the [DRS Tax Events Calendar](#). Also, if you happen to miss a webinar, remember to check out the Taxpayer Education Center for the live recording at: [portal.ct.gov/drs/videos/ctdrs-videos](https://portal.ct.gov/drs/videos/ctdrs-videos).

## 2025 Filing Season Statistics

To assist taxpayers with filing returns, DRS answered over 85,000 phone calls and met with over 2,500 taxpayer in person at its 450 Columbus Boulevard walk-in office. To add to its customer service efforts, let's not forget the new [DRS eAssistant](#), which chatted with over 20,000 taxpayers!



## Taxpayer Education Center



[Click here to access DRS' educational resources](#)

## DEPARTMENT NEWS

### DRS Annual Report

Curious about the taxes that DRS administers? Check out the [Fiscal Year 2023-2024 Annual Report](#). It is jam packed with statistics and information regarding tax revenue. The data reflects the revenue collected and associated administrative responsibilities over the past three fiscal years.

### New Aviation Fuel Tax Effective July 1, 2025



The aviation fuel tax applies to (1) each company that distributes aviation fuel in the state and (2) each company that imports or causes to be imported aviation fuel into the state, for use or consumption in the state. Any such company must, on a quarterly basis, remit the tax on each first sale of aviation fuel it makes in Connecticut and on all such fuel it imports into Connecticut for use in the state. The tax, which is imposed at the rate of 15 cents per gallon, is effective July 1, 2025, with the first return and payment due October 31, 2025.

## SEASONAL TAX MATTERS

- Take advantage of the extra daylight by taking a ride in your clean vehicle. Please note car washing and detailing services are subject to sales and use tax.
- Be aware, those little critters are very active in the spring/summer months and can damage your property. Keep in mind, exterminating services are subject to sales and use tax.
- Plan ahead when scheduling your lawn services! Landscaping services are subject to sales and use tax. These services include but are not limited to mulching, pruning, and fertilizing.
- Get your lawn mowers and tractors ready. Maintenance and repair services to lawn mowers, tractors, leaf blowers, and weed wackers are all subject to sales and use tax.
- Make sure your pool is clear of debris and ready to dip into for those hot summer months! Swimming pool cleaning/maintenance services are subject to sales and use tax.
- Enjoy the beauty of spring by having a clear view from the windows of your home. Window cleaning services are subject to sales and use tax.
- Why wait until the heat wave? Be proactive and get your air conditioning unit serviced. In general, maintenance and repair services to air conditioning units are subject to sales and use tax.



### **Are gardening supplies and plants subject to tax?**

Yes. Most items purchased for lawn and garden use are taxable, including: seeds (except vegetable seeds) and tree seedlings; vegetable and flower plants; shrubbery; berry plants or bushes, and fruit trees; fertilizer, insecticides, weed killers and herbicides; ground limestone and hydrated lime; top soil, potting soil, bark chips, peat moss; garden tools; etc. Tax must be charged unless the purchaser has a valid Connecticut Farmer's Tax Exemption Permit or uses a Connecticut resale certificate to purchase products to be resold in the regular course of business. Landscape contractors can use a resale certificate to purchase items that will be physically incorporated on or physically applied to the premises of their customers.

For more information, visit the New Business Resource Center Information page on the DRS website [portal.ct.gov/drs/businesses/new-business-resource-center/getting-started-in-business](https://portal.ct.gov/drs/businesses/new-business-resource-center/getting-started-in-business).

## UPCOMING TAX FILING 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.

### Aviation Fuel Tax:

**Form DRS-AVT**, *Aviation Fuel Tax Return*, must be filed on or before the last day of the month following the quarter. The first Form DRS-AVT return is required to be filed on or before October 31, 2025, for the July quarterly filing period.

### 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.

### 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.

### Corporation Business Tax Return:

**Form CT-1120**, *Corporation Business Tax Return*, on

or before the fifteenth day of the month following the due date of the corporation's corresponding federal income tax return for the income year (May 15, for calendar year filers). Exception for June 30th year ends: If a corporation has a June 30th year end, the return is due on October 15.

### 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 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.

### Tourism Surcharge:

**Form OP-337**, *Tourism Surcharge Return on the Rental/Leasing of Passenger Motor Vehicles*, must be filed on or before the last 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.

## OTHER HELPFUL INFORMATION

### How can I check on the status of my income tax refund?

- If you are not logged into **myconneCT**, click on the *Where's my refund?* hyperlink in the individual panel of the **myconneCT** home page and follow the prompts.
- If you are logged into **myconneCT**, click on the *Where's my refund?* hyperlink can be found by clicking on the More... tab and then viewing the Individual income Tax Refund Status section.

### How can I submit a question on myconneCT?

- Log into **myconneCT**;
- Locate the Correspondence group and click the *Send Message* hyperlink;
- Select the account, period, message area (e.g. account, return, refund), and category;
- Enter the subject and question; and
- Click *Submit*.

### What should I do if I made a mistake on my previously filed income tax return?

- Log into **myconneCT**
- In the Individual Income Tax panel, click on the *View/ File and View Period Detail* hyperlink;
- On the Returns page, choose the filing period and click on the *View or Amend Return* hyperlink;
- On the **CT- 1040, Individual Income Tax Return** page, click on the *Amend* hyperlink;
- Make the necessary changes to the amended return;
- Click *Submit* and you will receive a confirmation number for your records.

### Tax Tip Video



DRS encourages electronic filing using **myconneCT** or by using a commercial third part software.



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## 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.