



# TAX TOPICS



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

APRIL 2024 VOLUME 1 NO. 2



Welcome to the second edition of the Department's quarterly Tax Topics Newsletter. In this edition, you will find information on the Department's efforts during the filing season. This includes Commissioner Mark Boughton and Lt. Governor Susan Bysiewicz fielding taxpayer phone calls, public library outreach events held throughout the state, and electronic filing statistics. You will also find recent tax due dates, information for seasonal businesses, helpful resources, and filing tips for taxpayers.

The 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.

## 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](mailto:DRS@ct.gov)

Website: [portal.ct.gov/DRS](http://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 Service Center at [DRS@ct.gov](mailto:DRS@ct.gov).

## Filing Season Wrap Up



## World Class Customer Service



On April 3, 2024, Commissioner Mark Boughton and Lt. Governor Susan Bysiewicz assisted in the Contact Service Center fielding taxpayer phone calls.

# Filing Season Wrap Up Continued

## Education and Outreach Webinars

The staff in the Education and Outreach Unit held two income tax webinars on March 6, 2024, and March 27, 2024, to provide important income tax filing information and updates.

## Library Outreach Events

Education and Outreach staff visited libraries across the state to provide helpful filing information to patrons. Below are the library events held during the filing season:

- Durham Public Library, March 4, 2024
- New London Public Library, March 19, 2024
- Hamden Public Library, April 2, 2024

More Education & Outreach events to come, stay tuned!

## Contact Service Center Assistance

The Contact Service Center answered 63,955 phone calls during the filing season and assisted 1,920 taxpayers in person in the 450 Columbus Blvd location.

## Return Filing Statistics

Approximately 1.4 million income tax returns were received during the filing season. 96.5% of income tax returns were filed through third party software or **myconnect**.



## Upcoming Tax Filing and Paying Due Dates

### Withholding Tax (Employers):

Wage Withholding - **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, for the 4th quarter is due April 30, 2024.

### Petroleum Products Gross Earnings Tax:

**Form OP-161**, *Petroleum Products Gross Earnings Tax Return*, taxpayers must file a return for each calendar quarter by the last day of the month following the filing period shown on the return. The 1st quarter return is due April 30, 2024, a return must be filed even if no tax is due.

### Corporation Business Tax:

**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, 2024 for calendar year taxpayers). Exception for June 30th year ends: If a corporation has a June 30th year end, the return is due on October 5, 2024.

### 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 your 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.

## Seasonal Tax Matters

### Seasonal Business (Landscaping):

It's time to get your yards and flower beds cleaned up! If you plan to hire a landscaping contractor this season, be advised the services are subject to sales tax and the contractor is required to charge and remit the sales tax to the Department.

Therefore, a landscaping contractor is required to register and obtain a Sales and Use Tax Permit. If you have questions about whether your business is subject to Connecticut sales tax, review the sales tax page on the Department's website: [portal.ct.gov/DRS/Sales-Tax/Tax-Information](https://portal.ct.gov/DRS/Sales-Tax/Tax-Information).

### Starting a New Business:

To register your business with the Department and obtain a Sales and Use Tax Permit use **myconneCT**, the agency's online tax filing portal at: [portal.ct.gov/DRS-myconneCT](https://portal.ct.gov/DRS-myconneCT).

Certain tax types have registration fees. If you are registering for a tax type with a registration fee, you must make a direct payment from your savings or checking account or payment with a credit card.

If you hire employees, you must register for Connecticut income tax withholding. Review the income tax withholding page on the Department's website, [portal.ct.gov/DRS/Withholding-Taxes/Tax-Information](https://portal.ct.gov/DRS/Withholding-Taxes/Tax-Information).

Make sure to visit [business.ct.gov](https://business.ct.gov) an online, one-stop-shop, to find information required to start up or manage your business in Connecticut, which includes a customized checklist.

## Helpful Tips for Taxpayers

Taxpayer Education Center - Tutorial/webinar video links to assist with your tax matters.

- [Navigating the DRS Internet](#)
- [Research for Businesses](#)
- [Sales Tax and Withholding Tax Webinar for New Businesses](#)

**myconneCT has a "Save and Finish Later" option when filing a return:**

If at any point you need to discontinue filing your return but wish to save what you have completed so far, click *Save Draft*. You will be required to provide your email and will be given a confirmation code. When you return to **myconneCT**, locate the Submissions group, select *Find Submissions*, and enter your email and the confirmation code. The saved draft will remain available for 30 days before it is automatically discarded.

**The Department has a variety of tax calculators available on myconneCT:**

Visit **myconneCT**, select *View Tax Calculators*, then select the appropriate tax calculator.



The Department encourages electronic filing using **myconneCT** or by using a commercial third party software.

Prepared by the Education & Outreach Unit



Working in Partnership Together With You

The mission of the Department of Revenue Services is to instill public confidence in the integrity and fairness of tax collection; achieve the highest level of voluntary taxpayer compliance; continuously improve agency performance; contribute to the fiscal and economic well-being of the state; and provide a positive and professional workplace.