



Summer Edition

Inside this Edition

Dive into our summer edition for an update on the recent legislation passed by the General Assembly, the statistics from the 2024 income tax filing season, the announcement of the new DRS Speakers Program, and so much more!

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

Website: portal.ct.gov/DRS

DRS eAssistant:

- Available on the **myconneCT** home page at 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.

LEGISLATIVE HIGHLIGHTS



The 2025 legislative session convened January 8, 2025, and adjourned June 4, 2025.

The General Assembly passed a significant amount of tax related legislation during the 2025 session that impacted several of the taxes administered by the DRS. Some of the notable pieces of legislation include an expansion of the Earned Income Tax Credit that provides an additional \$250 to eligible taxpayers, the establishment of a farm investment tax credit, the suspension of the withholding requirement on "lump sum distributions" and the extension of the 10% surtax on corporations, just to name a few.

For a more detailed overview of tax related legislation enacted during the 2025 regular session of the Connecticut General Assembly, visit portal.ct.gov/DRS.

DEPARTMENT NEWS

2025 Filing Statistics

Another successful tax filing season is on the books! Over 1.8 million Connecticut income tax returns were received during the 2025 filing season. As outlined in the charts below, the DRS' Contact Service Center answered over 183,000 phone calls and met in person with over 3,000 taxpayers at our 450 Columbus Boulevard Hartford Walk-In Office. In addition, both the **DRS eAssistant** and a variety of targeted webinars also proved to be new and valuable tools for taxpayers. Please find below some additional information regarding the efforts of the DRS' Contact Center during the filing season, as well as information about the scope of the outreach and education events that were held during this period:

Contact Service Center

Taxpayer phone calls	183,000
Taxpayer correspondence and secure message responded to	5,300
Taxpayer assisted in the DRS Walk-In Office	3,006
Taxpayer interactions with the DRS eAssistant	23,000

Education & Outreach Events

Public webinars	20
Community focused events	14
Library events	6
Constituent matters resolved	210

Education and Outreach Speakers Program



DRS is pleased to announce its Education and Outreach (E&O) Speakers Program. The DRS E&O Speakers Program is designed to partner professionals at DRS with the community by delivering educational information on the wide array of Connecticut taxes.

E&O speakers are ready to meet with you or your organizations at any venue around the state, including trade shows, exhibitions, libraries, and community centers.

For more information on the E&O Speakers Program, visit portal.ct.gov/drs/miscellaneous-taxes/other-tax-page/education-and-outreach-speakers-program.

Registration is Now Available for Businesses Subject to the Aviation Fuel Tax Return

A company that distributes or imports fuel into the state of Connecticut for consumption in the state is required to complete a registration application for aviation fuel and must pay tax on the first sale of aviation fuel. The application must be completed to file **Form DRS-AVT, Aviation Fuel tax Return**. The aviation fuel tax is effective beginning July 1, 2025, and must be filed on a quarterly basis. If applicable, the first return and payment must be filed on or before October 31, 2025. The registration application is available on **myconneCT** at portal.ct.gov/DRS-myconneCT. For more information, visit the Aviation Fuel Tax Information page on the DRS website portal.ct.gov/drs/taxes/aviation-fuel/tax-information.



Education & Outreach Public Events

Swimming Pools and Related Services



On May 14, 2025, DRS kicked off its Summer Sales and Use Tax Webinar Series by hosting a webinar on swimming pools and related services. The webinar covered installation of inground and above ground pools, hot tubs, spas, and related cleaning and maintenance services.

For more information *jump into* the recording of the Swimming Pools and Related Services Webinar by visiting the *Live Webinar Recordings* page on the DRS website portal.ct.gov/drs/videos/webinars.

Landscaping and Horticultural Services

On June 11, 2025, DRS hosted the second webinar in its Summer Sales and Use Tax Webinar Series. The focus of this webinar was on landscaping and horticultural services. It discussed services that are commonly associated with landscaping, such as brickwork or stonework, decks, dredging, excavating, grading, land clearing, and landscape architectural services.

For more information, *dig into* the recording of the Landscaping and Horticultural Services Webinar by visiting the *Live Webinar Recordings* page on the DRS website portal.ct.gov/drs/videos/webinars.

Selling at Antique Shows, Craft Shows, Fairs, Farmer's Markets, or Flea Markets



On June 25, 2025, DRS held the next webinar in its Summer Sales and Use Tax Webinar Series that was designed for sellers planning to sell goods at Antique Shows, Craft Shows, Fairs, Farmer's Markets, or Flea Markets.

For more information, venture out to the recording of the Antique Shows, Craft Shows, Fairs, Farmer's Markets, or Flea Markets Webinar by visiting the *Live Webinar Recordings* page on the DRS website portal.ct.gov/drs/videos/webinars.

Janitorial Services and Maintenance Services

Next up! July 16, 2025, DRS will be hosting the next webinar in its Summer Sales and Use Tax Webinar Series on janitorial and maintenance services at 10:00 a.m. This webinar will concentrate on a variety of cleaning services that you won't want to miss!

For more information, sign up for the Sales and Use Tax: Janitorial Services and Maintenance Services Webinar. Click [here](#) to register.

Car Wash Services and Motor Vehicle Repair

Ready to hit the road this summer? You'll want to ride in style! On July 30, 2025, DRS will be hosting a webinar on car wash and motor vehicle repair services at 10:00 a.m. Sit back and relax while DRS professionals give you an update on the taxability of an array of car wash services, including, waxing, polishing, detailing, and many more!

For more information, gear up for the live Car Wash Services and Motor Vehicle Repair Webinar. Click [here](#) to register.

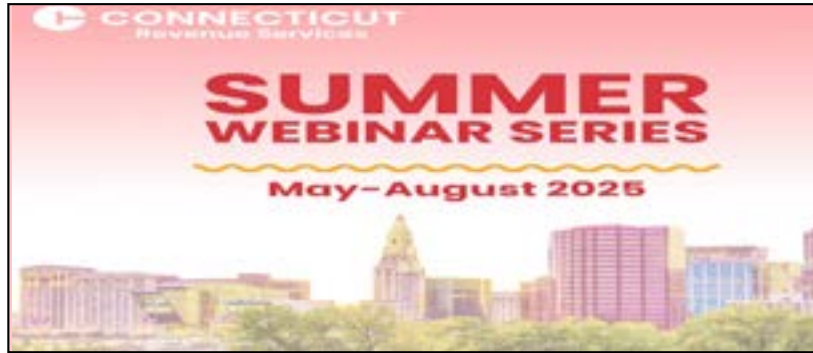


Back-to-School Season: Sales Tax Free Week & Clothing, Supplies, and Related Items

Buckle up! We've got your back with everything you need to know about this year's *26th Sales Tax Free Week!* On August 6, 2025, at 10:00 a.m., DRS will be hosting a sales tax free week webinar centered on the exemption for clothing, supplies and related items, to help get your children ready for the start of the new school year.

For more information, check out the Back-to-School Season: Sales Tax Free Week & Clothing, Supplies, and Related Items Webinar. Click [here](#) to register.

Education & Outreach Public Events Continued



Date	Time	Live Webinars
July 16	10 AM	Sales Tax: Janitorial/Maintenance Services
July 30	10 AM	Sales Tax: Car Wash/Motor Vehicle Repair Services
August 6	10 AM	Sales Tax Free Week: Clothing/Supplies/Related Items

DRS continues to host its Summer Sales and Use Tax Webinar Series! Click on the title above to register. Also, DRS will be participating in community focused events at a variety of locations in Connecticut that you don't want to miss. Make note of these upcoming events by reviewing the DRS Tax Events Calendar located on the DRS website at portal.ct.gov/DRS.

Date	Time	Community Focused Events
July 9	2 PM	Stamford Public Library, 1 Public Plz, Stamford, CT
July 23	10 AM	Danbury Public Library, 170 Main St, Danbury, CT
August 12	11 AM	Hartford Public Library, 500 Main St, Hartford CT
August 15	12 PM	West Haven Public Library, 300 Elm St, West Haven, CT
September 8	11 AM	Bridgeport Public Library, 925 Broad St, Bridgeport ,CT
September 22	11 AM	Milford Public Library, 57 New Haven Ave, Milford ,CT
October 1	11 AM	Wallingford Public Library, 200 North Main St, Wallingford CT

UPCOMING TAX FILING DUE DATES

Alcohol Beverage/Distributor Tax:

Form O-255, Wholesale Alcoholic Beverages Tax Return, must be filed on or before the last day of the month following the end of the filing period.

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**, on or before the twenty-fifth day of the month following the month for which the report is made.

UPCOMING TAX FILING DUE DATES CONTINUED



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.

Income Tax:

Form CT-1040ES, *2025 Estimated Connecticut Income Tax Payment Coupon for Individuals*, for the 3rd quarter must be filed on or before September 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, must be filed 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.

FOLLOW US ON SOCIAL MEDIA



Facebook



LinkedIn



Instagram



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.