



Fall Edition

Inside this Edition

The leaves are turning vibrant shades of red and gold, and there's a chill in the air; that means it's time to fall into a new edition of the DRS newsletter! This edition is dedicated to helping you tackle the season with confidence in understanding your Connecticut tax obligations. From seasonal tips to the latest DRS news, we're here to support you through the season ahead!

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:

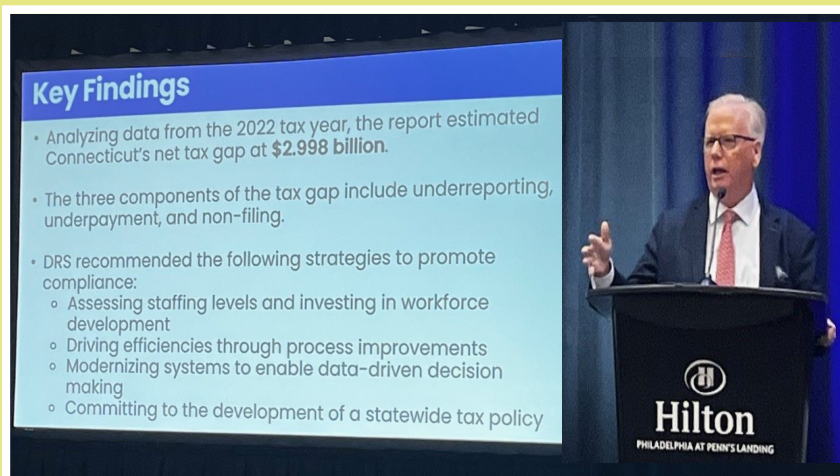


- Available on the **myconneCT** home page at drs.ct.gov/eservices.
- Ready to assist users 24 hours a day, 7 days a week
- Provides real-time responses.

In-Person Assistance:

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

Commissioner Boughton's Presentation at NESTOA



Commissioner Boughton presented at the Northeastern States Tax Officials Association's (NESTOA) annual meeting, hosted by The Federation of Tax Administrators in Philadelphia on Tuesday, August 26, 2025. He shared key findings of the state's first-ever tax gap report. Read it here: [Tax Year 2022 Tax Gap Report](#)

DRS is also statutorily required to publish a plan that includes the Department's measurable goals for closing the tax gap, specific strategies to achieve such goals, and a timetable to close the tax gap. For more information, see [Strategies to Address the State's Tax Gap](#).

DRS ALERTS TAXPAYERS TO RECENT SCAMS



DRS issued a press release on August 27, 2025, warning the public of a taxpayer assistance imposter scam. In such press release, DRS reminded taxpayers that too it will never send text messages or use social media to contact taxpayers to discuss their personal tax information and never disclose any personal tax information over the phone. For the full press release click here: [Warning Scammers Offering Tax Assistance](#)

Then on September 24, 2025, DRS issued [TSSB 2025-6, Taxpayer Alert DRS Warns Taxpayers of New Scam Involving Fraudulent Text Messages](#). The purpose of the issuance of TSSB 2025-6, is to alert taxpayers about a new scam in which scammers are posing as DRS and requesting banking information and other information to receive refunds.

Anyone who has information regarding a tax-related scam or has been impacted, is urged to contact DRS by completing a referral form on the agency's website at portal.ct.gov/drs.

Taxpayers with questions are encouraged to reach out to DRS by telephone at 860-297-5962, Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m. or by email at DRS@ct.gov.

SEASONAL TAX MATTERS

Retailer Center

Fall Festivals and Fairs

Thinking of selling your wares at a fall festival or fair?



Fall brings lots of opportunities for businesses to participate in festivals that line the streets amidst a backdrop of trees wrapped in fall foliage. Keep in mind that before selling goods, such as holiday decor, warm clothing, or themed items, your business must first obtain a Sales and Use Tax Permit from DRS.

Be sure to display your permit clearly at your booth or table, so customers can see it. As a seller, you are responsible for collecting sales tax from your customers and remitting it to DRS. So, before you cozy up behind your fall-themed booth, make sure you are all set with your Sales and Use Tax Permit.

By doing so, you will keep your sales sweet and stress-free this season!

For more information on business related matters, visit the DRS' New Business Resource Center at portal.ct.gov/drs-businesscenter.



SEASONAL TAX MATTERS CONTINUED

Customer Center

Get Your Home Cozy & Winter-Ready!

As the leaves start to fall and a chill creeps into the air, it is the perfect time to start preparing your home and backyard for the colder months ahead. From frosty mornings to snowy nights, New England's weather can be tough—but a little prep now can go a long way!

When planning those fall projects, keep in mind that the following seasonal services are subject to Connecticut sales and use taxes:

- Gutter cleaning;
- Chimney cleaning;
- Cleaning, maintenance, and repairs to furnaces and hot water heaters;
- Repair and maintenance of sump pumps;
- Snow removal;
- Raking;
- Tree trimming; **and**
- Winterizing of swimming pools and spas.



Questions & Answers (Q&A)

With cooler temperatures settling in, I want to make sure my homes' fireplace will be fully operational. Is the repair of a fireplace subject to sales and use taxes?

No. Installing, repairing, repointing, or fixing cracks in a fireplace is not subject to sales and use taxes when performed in an owner-occupied residential property. However, chimney sweeping services are subject to sales and use taxes when performed on all types of real property, including owner-occupied residential property.

The roof on my home needs repairs so it can withstand fall and winter storms, is the replacement of an entire roof or the repair of a roof subject to sales and use taxes?

No. Roof installation, replacement, or repair services performed on an owner-occupied residential property are not subject to sales and use taxes.



EDUCATION & OUTREACH NEWS



Veterans Stand Down event, held on Friday, September 19, 2025, at the Connecticut Veterans Affairs Campus in Rocky Hill

Date	Time	Community Focused Events
October 1	11:00 AM	Wallingford Public Library, 200 North Main St, Wallingford, CT
October 17	11:00 AM	New Britain Public Library, 20 High St, New Britain, CT
November 19	11:00 AM	Burlington Senior Center, 200 Speilman Hwy, Burlington ,CT
December 3	10:30 AM	Bristol Senior Center, 240 Stafford Ave, Bristol, CT

Above are the community focused events DRS will be participating in this fall and winter season. Also, make sure to bookmark and check-out the DRS Tax Events Calendar at portal.ct.gov/DRS for updates. If your business or organization has any recommendations for tax related webinars, reach out to the DRS' Education and Outreach Unit at DRS.EducationandOutreach@ct.gov.

Subscribe to DRS E-Alerts

DRS has moved to a simpler, more modern e-mail alert service that will help us better serve you. To stay up-to-date with the latest tax information, subscribe to the e-Alert option(s) of interest as listed below by following the link(s).

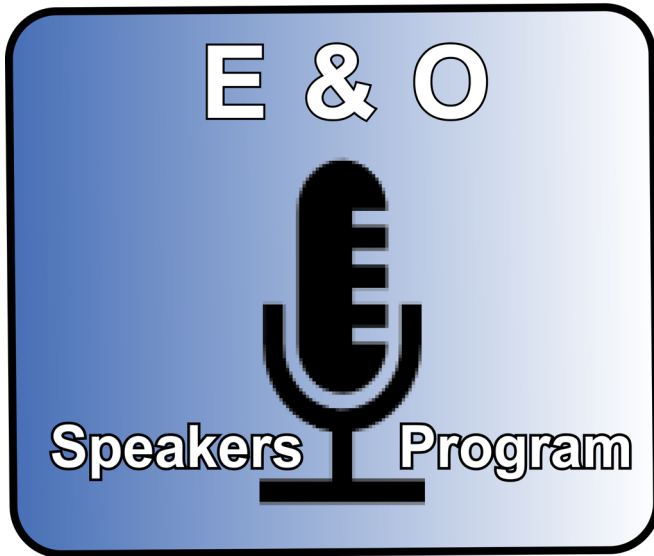
- [Get the latest from Department of Revenue Services](#) – receive quarterly reminders for the latest Tax Topics edition, which provides helpful and timely tax information to Connecticut taxpayers and tax practitioners.
- [Get the latest news from the Department of Revenue Services](#) – receive latest website updates including tax and legislative changes, press releases, and new forms and publications.
- [Sign up to receive notification and updates for Paid Preparers](#) - receive alerts and notifications regarding the Paid Preparer's and Facilitator program and it's requirement.
- [Software Developers Sign-up](#) – this alert is only for software developers who are registered with DRS to test Forms, Instructions and Specifications posted and available for development.

DRS Tax Filing Due Dates Calendar

Stay ahead of your Connecticut tax obligations with our [calendar of 2025 tax filing due dates](#). Whether you're an individual filer, business owner, or self-employed, knowing these dates are important for complying with Connecticut tax laws.

EDUCATION & OUTREACH NEWS CONTINUED

Education and Outreach (E&O) Speakers Program



As announced previously in the 2025 Summer Edition of our newsletter, the E&O Speakers Program is designed as part of the DRS' ongoing efforts to engage with the public and provide taxpayer education. E&O speakers are ready to meet with you or your organization at any venue around the state to deliver presentations, workshops, seminars, or other events, including trade shows, exhibitions, libraries, and community centers.

If you would like to request a speaker, please complete and submit **Form CT-SpeakPro, E&O Speakers Program Request Form**. When submitting your request, please allow a minimum of 30 days before the date of the speaking event. Email the completed form

to: DRS.EducationandOutreach@ct.gov. A representative from DRS will contact you within 3 to 5 business days to discuss and work with you to plan the event.



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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.