



Holiday Edition

Inside this Edition

Season's Greetings!

This holiday season, DRS is grateful for the opportunity to serve Connecticut taxpayers and their representatives. Our team is committed to delivering world-class customer service and looks forward to expanding its outreach efforts in the year ahead. To that end, if you have a question on any Connecticut tax matter, feel free to reach out to our incredible team of Contact Service Center employees at: **860-297-5962** or DRS@ct.gov.

Happy holidays from our DRS family to yours! Wishing you joy, peace, and a happy new year!



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

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.

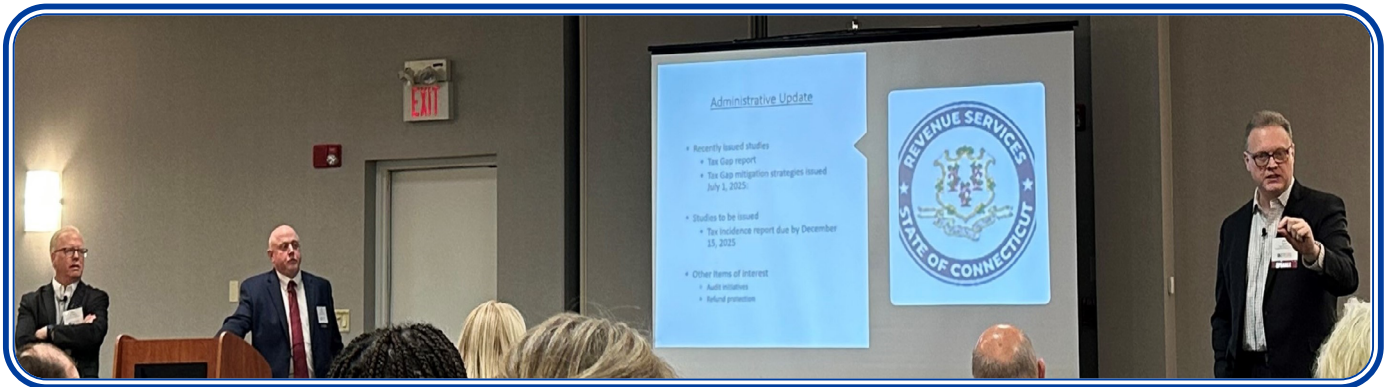


DEPARTMENT NEWS

2025 Annual State Tax 360° Conference



On November 13, 2025, Commissioner Mark Boughton, Deputy Commissioner John Biello, and First Assistant Commissioner and General Counsel Louis Bucari provided a 2025 State Tax Update to the members of the Connecticut Society of CPAs at their annual State Tax 360° Conference in Cromwell.



May Your Holidays be Filled with Joy Not Scams

Be vigilant! The holidays present a prime opportunity for fraudsters to imposter legitimate businesses and organizations to gain access to financial data. Unfortunately, these scammers may also target tax return information. To guide taxpayers in navigating a recent tax scam, where scammers impersonated the DRS by sending a fraudulent text message, DRS issued **Taxpayer Services Special Bulletin 2025-6, Taxpayer Alert DRS Warns Taxpayers of New Scam Involving Fraudulent Text Messages.**

Don't let your guard down this holiday season! Anyone who has information regarding a tax-related scam is urged to contact the DRS by completing a referral form on the agency's website at portal.ct.gov/DRS.



HOLIDAY TAX MATTERS

'Tis the Season for Festive Shopping!

While strolling through holiday fairs, browsing charming holiday shops, or supporting local retail establishments, keep in mind that sales and use tax is likely to apply to the sale of holiday purchases. The sales and use tax charged should be separately stated by the retailer on the sales receipt. Speaking of receipts, remember it's a good idea to keep those sales receipts for any holiday returns!

Need to Return a Gift?



Keep in mind that sales and use tax does not apply to any portion of the amount charged for items returned within 90 days from the date of purchase.

Save Yourself Time by Purchasing Gift Cards! The sales of gift cards are not subject to sales and use taxes. However, when a gift card is used to purchase an item or service, the purchase of such item or service may be subject to sales and use taxes.

A Clean Chimney Keeps the Holiday Magic Flowing! As you get ready for those cold winter nights, keep in mind that chimney sweeping services and other services to get your home sparking for the holidays may be subject to sales and use taxes.

A Toasty Home Will Keep You Cheery and Bright This Holiday Season! As the weather gets chilly and the holiday spirit fills the air, here's some good news to keep you warm and toasty!



The sale of firewood is not subject to sales and use taxes when it is purchased for residential heating or domestic cooking—perfect for warming your home or roasting chestnuts by the fire.

More to cheer about! Delivery fees in connection with firewood purchased for residential heating are also tax free!

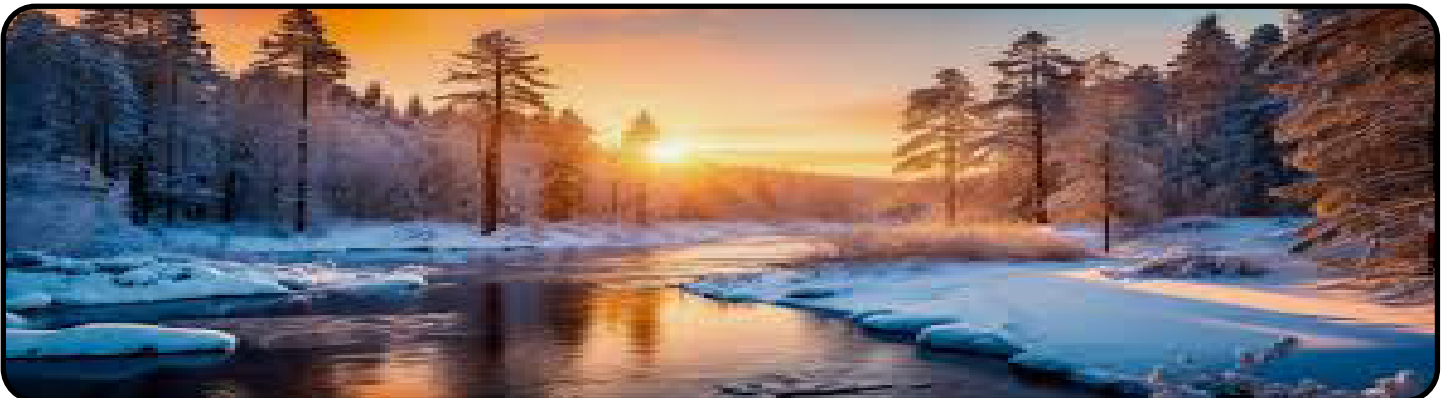
Keep Those Aching Backs at Bay! As you get ready to keep your driveway clear and your holidays hassle-free, don't forget—snow removal services are subject to Connecticut sales and use taxes. All persons performing snow removal services are required to register and obtain a Sales and Use Tax Permit with DRS.

For more in-depth information to assist you in determining whether an item or service is subject to Connecticut sales and use taxes, visit the [Sales and Use Tax Information](#) page.

COZYING UP TO THE 2026 TAX FILING SEASON

Did you know that combining e-filing with direct deposit is the quickest way to get your refund? Did you also know that electronic filing offers taxpayers who have a return with a balance due, the option of filing early and selecting a date to pay the tax on any date or before April 15? Another benefit of electronically filing your return, is that you will receive an acknowledgment of receipt from DRS and your return will be verified as mathematically correct, eliminating data entry errors.

Let us help you e-file your tax return this filing season! Stroll over to our [DRS eAssistant](#): at drs.ct.gov/eservices or check out [Filing and Paying Connecticut Taxes Electronically](#) page for more information.



EDUCATION & OUTREACH NEWS

As part of its ongoing efforts to strengthen its partnership with the community, the DRS Education and Outreach (E&O) staff visited several libraries throughout 2025.

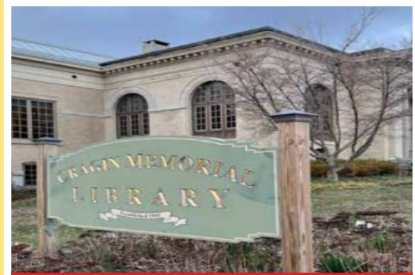
The Connecticut libraries that the E&O staff visited are 'present'ed below. Put your thinking cap on and guess the name of the library—let's see if your hunch is right! (The library names are available on page 5.)



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2.



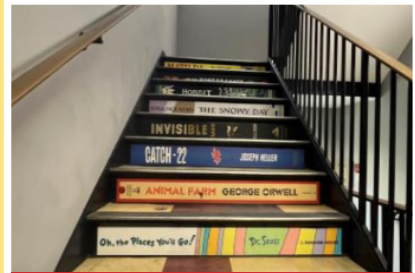
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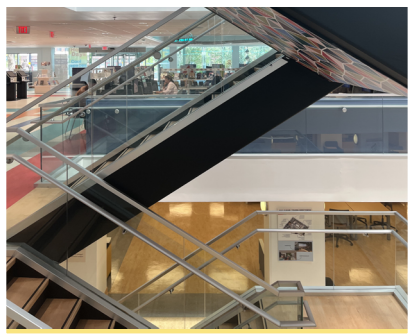
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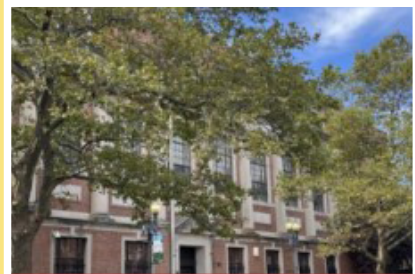
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12.

EDUCATION & OUTREACH NEWS CONTINUED

Libraries Visited by the E&O Staff in 2025

1. Meriden Public Library, Meriden, CT	7. Hartford Public Library, Hartford, CT
2. McMahon Wintonbury Library, Bloomfield, CT	8. West Haven Public Library, West Haven, CT
3. Cragin Memorial Library, Colchester, CT	9. Bridgeport Public Library, Bridgeport, CT
4. Fairfield Public Library, Fairfield, CT	10. Milford Public Library, Milford, CT
5. Stamford Public Library, Stamford, CT	11. Wallingford Public Library, Wallingford, CT
6. Danbury Public Library, Danbury, CT	12. New Britain Public Library, New Britain, CT



Looking back on 2025!

Let's take a walk down memory lane and look back at some of the E&O events held this year.

Date	Type	Event
January 15	Webinar	W-2 & 1099 Bulk Filing
January 24	Webinar	Pass-Through / Composite Tax - Part 1
January 29	Webinar	Connecticut Individual Income Tax
February 7	Webinar	Pass-Through / Composite Tax - Part 2
February 21	Webinar	Pass-Through / Composite Tax - Part 3
February 26	Webinar	Pensions and Annuities
February 27	Webinar	Earned Income Tax Credit
March 7	Webinar	Pass-Through / Composite Tax - Part 4
April 2	Webinar	Connecticut Income Tax Review
April 16	Webinar	Sales and Use Taxes: New Businesses
May 14	Webinar	Sales and Use Taxes: Swimming Pools and Related Services
June 11	Webinar	Sales and Use Taxes: Landscaping and Horticultural Services
June 25	Webinar	Sales and Use Taxes: Selling at Antiques Shows and Other Fairs
July 30	Webinar	Sales and Use Taxes: Car Wash and Motor Vehicle Repair Services
August 6	Webinar	Sales Tax Free Week: Clothing, Supplies, and Related Items
September 1	In-person	Marilyn Michaelson Senior Center, Bloomfield, CT
September 3	Webinar	Sales and Use Taxes: Janitorial and Other Related Services
September 19	In-person	2025 Veterans Stand Down, Rocky Hill, CT
November 5	In-person	2025 Veterans Business Expo, Rocky Hill, CT
November 19	In-person	Burlington Senior Center, Burlington, CT

Looking ahead to 2026!

DRS Education and Outreach staff will be back on the road early in 2026 to deliver the latest Department updates and tax information. Make sure to bookmark the DRS Tax Events Calendar at portal.ct.gov/DRS and refer to it for updates. If you or your organization has any recommendations for tax related webinars, reach out to the DRS' Education and Outreach Unit at DRS.EducationandOutreach@ct.gov. DRS looks forward to continuing to engage with you and strengthen its community connections. So, be sure to stop by at our events and say hello and let us help you with your tax questions!

EDUCATION & OUTREACH NEWS CONTINUED

DRS Tax Calendar

The countdown is on! Just in time for the upcoming tax filing season, the DRS is excited to share a holiday gift! The DRS Tax Calendar is designed to help you stay ahead of important filing and payment due dates! Unwrap and bookmark the DRS Tax Calendar which is available on the [Taxpayer Education Center](#) page, to help keep you on track during the hustle and bustle of the holidays and beyond!



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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.