

State of Connecticut, Department of Revenue Services
December 2025 Monthly Comparative Statement of Tax Revenue
Mark D. Boughton, Commissioner

Current Month Revenue Comparison - Page 1 of 4

| Type of Revenue | December 2025 | December 2024 | Increase or Decrease | Percentage Change |
|---|---------------------------|---------------------------|-------------------------|-------------------|
| Withholding | \$876,656,208.29 | \$800,297,515.65 | \$76,358,692.64 | 9.5% |
| Estimates and Finals | 101,027,646.79 | 72,805,093.73 | 28,222,553.06 | 38.8% |
| Total Income Taxes | 977,683,855.08 | 873,102,609.38 | 104,581,245.70 | 12.0% |
| (a) Sales and Use | 687,369,008.54 | 654,866,819.40 | 32,502,189.14 | 5.0% |
| (a) Room Occupancy | 16,217,524.29 | 16,407,519.21 | (189,994.92) | -1.2% |
| Total Sales & Use Taxes | 703,586,532.83 | 671,274,338.61 | 32,312,194.22 | 4.8% |
| Corporation Business | 195,827,995.27 | 220,361,297.16 | (24,533,301.89) | -11.1% |
| Unrelated Business Income | 561,824.06 | 347,694.34 | 214,129.72 | 61.6% |
| Total Corporation Taxes | 196,389,819.33 | 220,708,991.50 | (24,319,172.17) | -11.0% |
| Composite Income Tax | 27,756,722.46 | 0.00 | 27,756,722.46 | |
| Pass-Through Entity | 292,425,882.30 | 311,484,568.90 | (19,058,686.60) | -6.1% |
| Total Pass-Through Entity Taxes | 320,182,604.76 | 311,484,568.90 | 8,698,035.86 | 2.8% |
| Cable, Satellite and Video | (804.04) | 0.00 | (804.04) | |
| PEG Account | 0.00 | 0.00 | 0.00 | |
| Electric & Power | 92,691.00 | 0.00 | 92,691.00 | |
| Gas Companies | 0.00 | (253.00) | 253.00 | |
| Railroads | 40.00 | 0.00 | 40.00 | |
| Total Public Service Corps. | 91,926.96 | (253.00) | 92,179.96 | |
| Estate and Gift | 5,800,980.65 | 1,889,447.91 | 3,911,532.74 | |
| Domestic | 9,168,913.89 | 7,592,584.00 | 1,576,329.89 | 20.8% |
| Foreign | 33,292,135.83 | 30,183,512.49 | 3,108,623.34 | 10.3% |
| Health Care Centers | 267,550.00 | 50,774.00 | 216,776.00 | |
| Nonadmitted / Unauthorized / Captive Insurers | 30,033.00 | 600.00 | 29,433.00 | |
| Total Insurance Taxes | 42,758,632.72 | 37,827,470.49 | 4,931,162.23 | 13.0% |
| (a) Alcoholic Beverages | 11,045,694.92 | 11,647,467.58 | (601,772.66) | -5.2% |
| Cigarette | 18,105,606.71 | 16,747,720.84 | 1,357,885.87 | 8.1% |
| Electronic Cigarette Products | 565,979.32 | 457,551.69 | 108,427.63 | 23.7% |
| Tobacco Products | 772,344.63 | 932,092.18 | (159,747.55) | -17.1% |
| Total Cigarette Taxes | 19,443,930.66 | 18,137,364.71 | 1,306,565.95 | 7.2% |
| Controlling Interest Transfer | 296,183.54 | 1,664,798.38 | (1,368,614.84) | -82.2% |
| Real Estate Conveyance | 27,766,878.10 | 24,834,311.71 | 2,932,566.39 | 11.8% |
| Real Estate Conveyance | 28,063,061.64 | 26,499,110.09 | 1,563,951.55 | 5.9% |
| Petroleum Gross Earnings | 1,197,252.72 | 171,902.18 | 1,025,350.54 | |
| (a, b) Dues and TNC Fee | 3,354,250.73 | 3,149,423.76 | 204,826.97 | 6.5% |
| Dry Cleaners | 3,213.42 | 4,644.91 | (1,431.49) | -30.8% |
| Occupational | 1,903,679.33 | 687,706.06 | 1,215,973.27 | 176.8% |
| Rental Surcharge | 49.18 | 0.00 | 49.18 | |
| Solid Waste | 0.00 | 0.00 | 0.00 | |
| (a) Tourism Tax | 393,441.00 | 403,685.00 | (10,244.00) | -2.5% |
| (a) Prepaid Wireless E-9-1-1 Fee | 330,305.76 | 363,178.26 | (32,872.50) | -9.1% |
| Cannabis Tax | 3,592,767.24 | 2,101,868.42 | 1,490,898.82 | 70.9% |
| Paid Preparer Fee | 16,736.00 | 26,725.23 | (9,989.23) | -37.4% |
| Repealed Taxes | 8,318.75 | 10,182.62 | (1,863.87) | -18.3% |
| Total Miscellaneous Taxes | 6,248,510.68 | 3,597,990.50 | 2,650,520.18 | 73.7% |
| Nursing Home User Fee | 3,269,224.47 | 3,521,906.12 | (252,681.65) | -7.2% |
| Second Hospital User Fee | 0.00 | 250,685.00 | (250,685.00) | |
| Intermediate Care Facility | 0.00 | 0.00 | 0.00 | |
| Total Healthcare Taxes | 3,269,224.47 | 3,772,591.12 | (503,366.65) | -13.3% |
| Gasoline | 29,688,773.59 | 29,897,535.81 | (208,762.22) | -0.7% |
| Special Fuel | 10,265,521.69 | 11,511,814.31 | (1,246,292.62) | -10.8% |
| Motor Carrier | 1,302,239.78 | 1,584,472.35 | (282,232.57) | -17.8% |
| Highway Use Fee | 414,597.82 | 382,122.42 | 32,475.40 | 8.5% |
| Aviation Fuel | 0.00 | 0.00 | 0.00 | |
| Total Motor Fuel Taxes | 41,671,132.88 | 43,375,944.89 | (1,704,812.01) | -3.9% |
| Licenses | 251,179.78 | 215,205.23 | 35,974.55 | 16.7% |
| Beverage Container Deposit | 4,176.94 | 380,017.96 | (375,841.02) | -98.9% |
| Totals | \$2,361,042,767.75 | \$2,227,234,191.81 | \$133,808,575.94 | 6.0% |

Revenues attributed to those taxes with month-end filing deadlines are impacted when a due date falls on a Saturday, Sunday, or legal holiday.

(a) The next business day is the due date and may fall into the next calendar month. Revenues from taxes with return filing deadlines of Saturday, November 30, 2024 and Sunday, November 30, 2025 were impacted by these due date changes.

(b) Includes revenue attributed to the Transportation Network Companies (TNC) Fee

State of Connecticut, Department of Revenue Services
December 2025 Monthly Comparative Statement of Tax Revenue
Mark D. Boughton, Commissioner

Fiscal Year to Date Revenue Comparison - Page 2 of 4

| Type of Revenue | Total YTD FY 2025-2026 | Total YTD FY 2024-2025 | Increase or Decrease | Percentage Change |
|--|---------------------------|---------------------------|-------------------------|----------------------|
| Withholding | \$3,430,043,641.22 | \$3,323,432,153.62 | \$106,611,487.60 | 3.2% |
| Estimates and Finals | 831,241,892.87 | 707,825,792.15 | 123,416,100.72 | 17.4% |
| Total Income Taxes | 4,261,285,534.09 | 4,031,257,945.77 | 230,027,588.32 | 5.7% |
| (a) Sales and Use | 2,682,373,541.92 | 2,571,231,913.94 | 111,141,627.98 | 4.3% |
| (a) Room Occupancy | 79,815,591.22 | 80,084,544.84 | (268,953.62) | -0.3% |
| Total Sales & Use Taxes | 2,762,189,133.14 | 2,651,316,458.78 | 110,872,674.36 | 4.2% |
| Corporation Business | 440,690,147.11 | 496,636,302.75 | (55,946,155.64) | -11.3% |
| Unrelated Business Income | 1,506,909.98 | 2,429,717.15 | (922,807.17) | -38.0% |
| Total Corporation Taxes | 442,197,057.09 | 499,066,019.90 | (56,868,962.81) | -11.4% |
| Composite Income Tax | 202,873,300.75 | 0.00 | 202,873,300.75 | |
| Pass-Through Entity | 594,830,104.49 | 750,175,317.70 | (155,345,213.21) | -20.7% |
| Total Pass-Through Entity Taxes | 797,703,405.24 | 750,175,317.70 | 47,528,087.54 | 6.3% |
| Cable, Satellite and Video | 8,084,727.90 | 10,924,466.30 | (2,839,738.40) | -26.0% |
| PEG Account | 349,501.95 | 1,208,561.62 | (859,059.67) | -71.1% |
| Electric & Power | 54,126,819.00 | 70,833,191.00 | (16,706,372.00) | -23.6% |
| Gas Companies | 13,146,426.96 | 11,149,156.02 | 1,997,270.94 | 17.9% |
| Railroads | 358,950.20 | 385,716.83 | (26,766.63) | -6.9% |
| Total Public Service Corps. | 76,066,426.01 | 94,501,091.77 | (18,434,665.76) | -19.5% |
| Estate and Gift | 107,310,908.54 | 76,755,952.02 | 30,554,956.52 | 39.8% |
| Domestic | 19,065,589.10 | 18,334,738.37 | 730,850.73 | 4.0% |
| Foreign | 74,537,819.02 | 65,149,692.19 | 9,388,126.83 | 14.4% |
| Health Care Centers | 515,099.00 | 551,549.00 | (36,450.00) | -6.6% |
| Nonadmitted / Unauthorized / Captive Insurers | 1,477,986.71 | 1,354,615.91 | 123,370.80 | 9.1% |
| Total Insurance Taxes | 95,596,493.83 | 85,390,595.47 | 10,205,898.36 | 12.0% |
| (a) Alcoholic Beverages | 33,386,040.35 | 33,532,545.34 | (146,504.99) | -0.4% |
| Cigarette | 96,556,479.74 | 104,407,169.70 | (7,850,689.96) | -7.5% |
| Electronic Cigarette Products | 2,212,118.25 | 2,182,485.21 | 29,633.04 | 1.4% |
| Tobacco Products | 5,193,774.46 | 6,525,297.91 | (1,331,523.45) | -20.4% |
| Total Cigarette Taxes | 103,962,372.45 | 113,114,952.82 | (9,152,580.37) | -8.1% |
| Controlling Interest Transfer | 4,331,228.72 | 3,522,448.07 | 808,780.65 | 23.0% |
| Real Estate Conveyance | 139,560,715.79 | 116,874,887.31 | 22,685,828.48 | 19.4% |
| Real Estate Conveyance | 143,891,944.51 | 120,397,335.38 | 23,494,609.13 | 19.5% |
| Petroleum Gross Earnings | 104,036,141.85 | 86,529,290.60 | 17,506,851.25 | 20.2% |
| (a , b) Dues and TNC Fee | 21,244,275.70 | 20,238,398.89 | 1,005,876.81 | 5.0% |
| Dry Cleaners | 313,439.39 | 298,741.03 | 14,698.36 | 4.9% |
| Occupational | 2,187,963.46 | 1,461,429.34 | 726,534.12 | 49.7% |
| Rental Surcharge | 20,433.07 | 8,210.26 | 12,222.81 | 148.9% |
| Solid Waste | 1,025,429.00 | (888,517.01) | 1,913,946.01 | |
| (a) Tourism Tax | 2,809,354.00 | 2,824,311.55 | (14,957.55) | -0.5% |
| (a) Prepaid Wireless E-9-1-1 Fee | 1,492,670.71 | 1,667,458.52 | (174,787.81) | -10.5% |
| Cannabis Tax | 12,767,701.39 | 8,689,134.47 | 4,078,566.92 | 46.9% |
| Paid Preparer Fee | 36,211.71 | 61,995.59 | (25,783.88) | -41.6% |
| Repealed Taxes | 109,414.11 | (727,755.57) | 837,169.68 | -115.0% |
| Total Miscellaneous Taxes | 20,762,616.84 | 13,395,008.18 | 7,367,608.66 | 55.0% |
| Nursing Home User Fee | 34,128,516.50 | 30,358,789.62 | 3,769,726.88 | 12.4% |
| Second Hospital User Fee | 190,964,856.00 | 199,148,662.24 | (8,183,806.24) | -4.1% |
| Intermediate Care Facility | 878,139.92 | 879,797.64 | (1,657.72) | -0.2% |
| Total Healthcare Taxes | 225,971,512.42 | 230,387,249.50 | (4,415,737.08) | -1.9% |
| Gasoline | 154,904,037.51 | 153,701,227.81 | 1,202,809.70 | 0.8% |
| Special Fuel | 56,569,668.53 | 61,322,018.38 | (4,752,349.85) | -7.7% |
| Motor Carrier | 3,787,019.27 | 3,730,396.05 | 56,623.22 | 1.5% |
| Highway Use Fee | 16,525,302.52 | 15,773,579.90 | 751,722.62 | 4.8% |
| Aviation Fuel | 2,976,580.00 | 0.00 | 2,976,580.00 | |
| Total Motor Fuel Taxes | 234,762,607.83 | 234,527,222.14 | 235,385.69 | 0.1% |
| Licenses | 2,161,928.56 | 2,132,802.00 | 29,126.56 | 1.4% |
| Beverage Container Deposit | 2,730,156.82 | 12,047,082.11 | (9,316,925.29) | -77.3% |
| Totals | \$9,435,258,555.27 | \$9,054,765,268.37 | \$380,493,286.90 | 4.2% |

Revenues attributed to those taxes with month-end filing deadlines are impacted when a due date falls on a Saturday, Sunday, or legal holiday.

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(b) Includes revenue attributed to the Transportation Network Companies (TNC) Fee

State of Connecticut, Department of Revenue Services
December 2025 Monthly Comparative Statement of Tax Revenue
Current Month Refunds Comparison - Page 3 of 4

| Type of Refund | December 2025 | December 2024 | Increase or Decrease | Percentage Change |
|-------------------------------|------------------------|------------------------|------------------------|-------------------|
| Withholding | \$1,977,361.59 | (\$980,045.35) | 2,957,406.94 | |
| Income Tax | 22,182,776.62 | 16,328,723.66 | 5,854,052.96 | 35.9% |
| Sales and Use | 9,789,787.38 | 3,736,311.12 | 6,053,476.26 | 162.0% |
| Room Occupancy | 3,372.24 | 8,232.79 | (4,860.55) | -59.0% |
| Business Entity | 13,968.91 | 28,807.18 | (14,838.27) | -51.5% |
| Corporation Business | 4,789,780.51 | 6,365,758.49 | (1,575,977.98) | -24.8% |
| R & D Credit Buybacks | 1,605,844.86 | 71,929.00 | 1,533,915.86 | |
| Pass-Through Entity | 8,987,236.59 | 7,275,535.15 | 1,711,701.44 | 23.5% |
| Unrelated Business | (90,144.27) | 121,106.97 | (211,251.24) | -174.4% |
| Cable, Satellite and Video | (879.09) | 0.00 | (879.09) | |
| PEG Account | 0.00 | 0.00 | 0.00 | |
| Electric & Power | 210,366.00 | 0.00 | 210,366.00 | |
| Gas Companies | 19,467.00 | 19,990.00 | (523.00) | -2.6% |
| Estate and Gift | 228,370.28 | 637,782.61 | (409,412.33) | -64.2% |
| Domestic Insurance | 0.00 | 1,413,716.00 | (1,413,716.00) | |
| Foreign Insurance | 4,148.00 | 493,306.92 | (489,158.92) | -99.2% |
| Health Care Centers | 0.00 | 13,575.28 | (13,575.28) | |
| Nonadmitted Insurance | 0.00 | 37.48 | (37.48) | |
| Alcoholic Beverages | 4,283.47 | 1,045.91 | 3,237.56 | |
| Cigarette | 8,717.00 | 68,045.00 | (59,328.00) | -87.2% |
| Electronic Cigarette Products | 375.00 | 0.00 | 375.00 | |
| Tobacco Products | 906,009.07 | 6,567.00 | 899,442.07 | |
| Controlling Interest | 75,017.12 | 40,508.30 | 34,508.82 | |
| Real Estate Conveyance | 25,947.50 | 76,203.88 | (50,256.38) | -65.9% |
| Petroleum Gross Earnings | 294,563.00 | 125.04 | 294,437.96 | |
| Dues | 367.65 | 615.00 | (247.35) | -40.2% |
| Dry Cleaners | 0.00 | 200.00 | (200.00) | |
| Occupational | 13,036.63 | 13,787.48 | (750.85) | -5.4% |
| Pre-Paid Wireless | 6,919.62 | 591.00 | 6,328.62 | |
| Nursing Home User Fee | 0.00 | 0.00 | 0.00 | |
| Second Hospital User Fee | 0.00 | 0.00 | 0.00 | |
| Intermediate Care Facility | 0.00 | 0.00 | 0.00 | |
| Ambulatory Surgical Center | 0.00 | 0.00 | 0.00 | |
| Gasoline | 310,377.00 | 138,292.00 | 172,085.00 | 124.4% |
| Special Fuel | 0.00 | 760.04 | (760.04) | -100.0% |
| Motor Carrier | 24,408.53 | 12,733.11 | 11,675.42 | 91.7% |
| Highway Use Fee | 167,354.97 | 6,449.60 | 160,905.37 | |
| Beverage Containers | 0.00 | 6,820.49 | (6,820.49) | |
| Miscellaneous | 2,578.91 | 1,138.18 | 1,440.73 | 126.6% |
| Totals | \$51,561,412.09 | \$35,908,649.33 | \$15,652,762.76 | 43.6% |

| | December 2025 | December 2024 | Increase or Decrease | Percentage Change |
|-------------------------|---------------------------|---------------------------|-------------------------|-------------------|
| Total Revenue Collected | \$2,361,042,767.75 | \$2,227,234,191.81 | \$133,808,575.94 | 6.0% |
| Refunds of Tax Revenue | 51,561,412.09 | 35,908,649.33 | 15,652,762.76 | 43.6% |
| Net Revenue | \$2,309,481,355.66 | \$2,191,325,542.48 | \$118,155,813.18 | 5.4% |

State of Connecticut, Department of Revenue Services
December 2025 Monthly Comparative Statement of Tax Revenue
Fiscal Year to Date Refunds Comparison - Page 4 of 4

| Type of Refund | Total YTD FY 2025-2026 | Total YTD FY 2024-2025 | Increase or Decrease | Percentage Change |
|-------------------------------|---------------------------|---------------------------|-------------------------|----------------------|
| Withholding | \$10,059,034.91 | \$16,835,925.53 | (\$6,776,890.62) | -40.3% |
| Income Tax | 416,611,569.11 | 356,427,397.04 | 60,184,172.07 | 16.9% |
| Sales and Use | 20,070,770.57 | 15,752,685.14 | 4,318,085.43 | 27.4% |
| Room Occupancy | 26,012.13 | 135,943.63 | (109,931.50) | -80.9% |
| Business Entity | (3,311.66) | (75,446.43) | 72,134.77 | |
| Corporation Business | 70,848,505.81 | 55,366,182.39 | 15,482,323.42 | 28.0% |
| R & D Credit Buybacks | 3,564,573.86 | 4,486,113.00 | (921,539.14) | -20.5% |
| Pass-Through Entity | 222,396,932.50 | 96,070,629.57 | 126,326,302.93 | 131.5% |
| Unrelated Business | 602,057.12 | 717,129.99 | (115,072.87) | -16.0% |
| Cable, Satellite and Video | 3,840,631.46 | 8,061,937.95 | (4,221,306.49) | -52.4% |
| PEG Account | 45.42 | 0.00 | 45.42 | |
| Electric & Power | 118,257.00 | 0.00 | 118,257.00 | |
| Gas Companies | (14,885.61) | 19,990.00 | (34,875.61) | -174.5% |
| Estate and Gift | 5,140,249.34 | 9,040,552.02 | (3,900,302.68) | -43.1% |
| Domestic Insurance | 361,249.15 | 1,811,424.00 | (1,450,174.85) | -80.1% |
| Foreign Insurance | 2,370,189.67 | 8,022,588.88 | (5,652,399.21) | -70.5% |
| Health Care Centers | 0.00 | 13,525.28 | (13,525.28) | |
| Nonadmitted Insurance | 567.54 | (1,233.03) | 1,800.57 | |
| Alcoholic Beverages | 13,957.16 | 223,136.08 | (209,178.92) | -93.7% |
| Cigarette | 111,023.02 | 213,047.00 | (102,023.98) | -47.9% |
| Electronic Cigarette Products | (6,309.31) | 6,010.33 | (12,319.64) | |
| Tobacco Products | 1,328,870.57 | 103,437.87 | 1,225,432.70 | |
| Controlling Interest | 432,175.84 | 206,241.21 | 225,934.63 | 109.5% |
| Real Estate Conveyance | 373,197.05 | 255,084.41 | 118,112.64 | 46.3% |
| Petroleum Gross Earnings | 2,054,150.61 | 273,240.85 | 1,780,909.76 | |
| Dues | 27,655.12 | 114,680.58 | (87,025.46) | -75.9% |
| Dry Cleaners | 8,261.14 | 216.81 | 8,044.33 | |
| Occupational | 31,191.68 | 103,585.69 | (72,394.01) | -69.9% |
| Pre-Paid Wireless | 10,224.95 | (1,455.38) | 11,680.33 | |
| Nursing Home User Fee | 86,120.57 | 60,157.27 | 25,963.30 | 43.2% |
| Second Hospital User Fee | 0.00 | 0.00 | 0.00 | |
| Intermediate Care Facility | 2,948.56 | 14,041.43 | (11,092.87) | -79.0% |
| Ambulatory Surgical Center | 0.00 | 0.00 | 0.00 | |
| Gasoline | 1,927,535.05 | 2,266,224.63 | (338,689.58) | -14.9% |
| Special Fuel | 16,052.44 | 67,790.66 | (51,738.22) | -76.3% |
| Motor Carrier | 785,213.19 | 799,097.81 | (13,884.62) | -1.7% |
| Highway Use Fee | 439,925.24 | 112,973.41 | 326,951.83 | |
| Beverage Containers | 7,464.99 | 163,431.75 | (155,966.76) | -95.4% |
| Miscellaneous | 40,342.78 | 25,854.16 | 14,488.62 | 56.0% |
| Totals | \$763,682,448.97 | \$577,692,141.53 | \$185,990,307.44 | 32.2% |

| | Total YTD FY 2025-2026 | Total YTD FY 2024-2025 | Increase or Decrease | Percentage Change |
|-------------------------|---------------------------|---------------------------|-------------------------|----------------------|
| Total Revenue Collected | 9,435,258,555.27 | 9,054,765,268.37 | 380,493,286.90 | 4.2% |
| Refunds of Tax Revenue | 763,682,448.97 | 577,692,141.53 | 185,990,307.44 | 32.2% |
| Net Revenue | \$8,671,576,106.30 | \$8,477,073,126.84 | \$194,502,979.46 | 2.3% |