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DRS COVID-19 RESPONSE: FREQUENTLY ASKED QUESTIONS

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Please check back regularly for updates.

From Acting Commissioner John Biello

The Connecticut Department of Revenue Services (DRS) has responded quickly to the COVID-19 outbreak in order to protect our employees and the taxpayers we serve. We have followed directives from Governor Lamont as well as guidance from the CDC. Although there is no good time for a crisis, these events are unfolding during income tax filing season, making it much more challenging. Public service is at the heart of the DRS mission, and our team of tax professionals remains ready to serve during these difficult times.

General Information

Will DRS be available to assist taxpayers during the COVID-19 outbreak?

Yes. DRS employees are answering emails and phone calls; processing returns, payments, and refunds; and completing other essential agency functions.

How can I contact DRS during the COVID-19 outbreak?

If you have a question or need assistance, visit the [DRS website \(https://portal.ct.gov/drs\)](https://portal.ct.gov/drs) for many answers and updated information. Taxpayers may also email DRS at drs@po.state.ct.us (<mailto:drs@po.state.ct.us>), or call DRS during regular business hours (between 8:30 a.m. to 4:30 p.m.) at 860-297-5962.

Are DRS walk-in services available?

No. Walk-in services at DRS branch offices in Hartford, Waterbury, Norwich, and Bridgeport have been suspended until further notice.

What public announcements has DRS made in response to the COVID-19 outbreak and emergency declarations issued by Gov. Lamont?

3/30/2020: [Connecticut's Single-Use Plastic Bag Fee Temporarily Suspended \(/DRS/Press-Room/Press-Releases/2020/CT-single-use-Plastic-Bag-Fee-Temporarily-Suspended\)](#)

3/30/2020: [DRS issues waiver of certain International Fuel Tax Agreement requirements \(/DRS/News---Press-Releases/2020/2020-Latest-News/DRS-issues-waiver-of-certain-IFTA-requirements\)](#)

3/20/2020: [DRS extends filing, payment deadlines for personal income tax returns to July 15, 2020 \(https://portal.ct.gov/DRS/Press-Room/Press-Releases/2020/Filing-and-Payment-Deadline-Extended-for-Connecticut-Income-Tax>Returns\)](#)

3/17/2020: [DRS branch offices closed to the public \(https://portal.ct.gov/DRS/News---Press-Releases/2020/2020-Latest-News/DRS-Branch-Offices-Closed-to-the-Public\)](#)

3/16/2020: [DRS extends filing deadline for certain annual state business tax returns \(https://portal.ct.gov/DRS/Press-Room/Press-Releases/2020/Effective-Immediately---DRS-Extends-Filing-Deadline-for-Certain-Annual-State-Business-Tax>Returns\)](#)

Sales and Use Tax

Has DRS extended the filing and payment deadlines for sales tax returns? (added 3/30/2020)

Yes, within the parameters outlined below.

What small business taxpayers qualify for this relief? (added 3/30/2020)

Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Similarly, taxpayers that have \$150,000 or less in annual Room Occupancy Tax also qualify for this relief. A taxpayer that collects both Sales Tax and Room Occupancy Tax must evaluate each tax separately to determine eligibility for relief.

How does a taxpayer determine if it is a qualified small business? (added 3/30/2020)

Taxpayers are required to utilize a calendar year look back period of January 1, 2019, through December 31, 2019. Any taxpayer that reported \$150,000 or less in tax during that period qualifies for the relief.

What returns are covered by this extension? (added 3/30/2020)

- For monthly Sales Tax and Room Occupancy Tax filers: returns and payments due March 31, 2020, and April 30, 2020, are extended to May 31, 2020.
- For quarterly Sales Tax and Room Occupancy Tax filers: returns and payments due April 30, 2020, are extended to May, 31, 2020.

I filed my sales tax return and paid my taxes that are due on March 31, 2020, can DRS return the payment so I can take advantage of the extended May 31, 2020, due date? (added 3/30/2020)

No. If you scheduled a payment through the [DRS Taxpayer Service Center \(TSC\)](https://portal.ct.gov/DRS/TSC/TSC-Online) (<https://portal.ct.gov/DRS/TSC/TSC-Online>), you can only cancel a payment two or more days prior to the scheduled payment date.

Plastic Bag Fee

Has the Plastic Bag Fee been suspended? (added 3/29/2020)

Yes. Pursuant to Executive Order No. 7N issued by Governor Lamont, the Plastic Bag Fee is suspended from March 26, 2020, through May 15, 2020.

When are retailers required to begin collecting the Plastic Bag Fee again? (added 3/29/2020)

Retailers will be required to collect the Plastic Bag Fee again starting May 16, 2020, unless otherwise notified.

Are retailers required to remit the Plastic Bag Fees that they collected through March 26, 2020? (added 3/29/2020)

Yes. Any retailer that collected Plastic Bag Fees through March 26, 2020, must remit those fees to DRS on the applicable sales and use tax return (Form OS-114).

Does sales tax apply if a retailer charges a customer for a plastic bag during the temporary suspension? (added 3/29/2020)

Yes. If a store charges a customer a fee for a plastic bag, the charge for the bag is subject to sales tax. Similarly, if a store charges a customer for a paper bag or a reusable bag, the charge for the paper bag or a reusable bag is also subject to sales tax.

Estate and Gift Tax

Has DRS extended the filing and payment deadlines for Form CT-706/709, *Connecticut Estate and Gift Tax Return*? (added 3/28/2020)

No.

Individual Income Tax

Has DRS extended the filing and payment deadlines for individual income tax returns?

Yes. On March 20, 2020, DRS announced that the due date for 2019 individual income tax returns and payments was extended to July 15, 2020, for Forms CT-1040, CT-1040NR/PY, and CT-1041.

Has DRS extended the filing and payment deadlines for individual income tax return estimates?

Yes. The deadline to remit first and second quarter estimated payments for taxable year 2020 has been extended to July 15, 2020.

Does the extension apply to withholding tax?

No.

Has DRS extended the filing and payment deadlines for trusts and estates that file Form CT-1041?

Yes. Form CT-1041 returns and payments with a due date of April 15, 2020, have been extended to July 15, 2020.

How do I check the status of my state income tax refund?

To check the status of your state income tax refund, [click here](https://portal.ct.gov/DRS/Individuals/Individual-Tax-Page/Status-of-Refund) (<https://portal.ct.gov/DRS/Individuals/Individual-Tax-Page/Status-of-Refund>).

Will my refund be delayed?

The quickest way to receive your refund is to file electronically. Unless we need to ask you for additional information to verify what you submitted on your return, DRS does not anticipate processing delays.

I filed my return and paid my taxes before April 15, 2020, can DRS return the payment so I can take advantage of the extended July 15th due date?

No. Once your return is filed and paid the payment cannot be returned.

I already filed my 2019 individual income tax return that would have been due on April 15, 2020, and scheduled a payment of taxes for April 15, 2020. Will this payment be automatically rescheduled to July 15, 2020?

No. If you do nothing, the payment will be made on the date you selected. To cancel and reschedule your payment:

- *If you scheduled a payment through the **DRS Taxpayer Service Center (TSC)** (<https://portal.ct.gov/DRS/TSC/TSC-Online>):* log back into your account and select “Cancel Payment”. You can cancel a scheduled payment until the TSC processes the payment, generally two business days before the payment date.
- *If you scheduled a payment as part of filing your tax return (authorizing an electronic funds withdrawal):* you may cancel your payment by emailing DRS at ct.efile@po.state.ct.us (<mailto:ct.efile@po.state.ct.us>). Email DRS to initiate a payment cancellation as soon as possible, but no less than two business days prior to the scheduled payment date. Include: your full name, last 4 digits of your social security number, and dollar amount of payment.
- *If you scheduled a payment by credit card or debit card:* contact the card processor to cancel the card payment.

Has the deadline for filing an amended 2016 Form CT-1040, CT-1040NR/PY, or CT-1041 been extended?

No.

Business Income Tax

Has DRS extended the filing and payment deadlines for annual state business tax returns?

Yes. On March 16, 2020, DRS announced that the due date for the annual state business tax returns listed below was extended. The due date for returns and payments due between March 15, 2020, and June 1, 2020, for the following tax types was extended:

- Corporation Business Tax;
- Unrelated Business Income Tax; and
- Pass-Through Entity Tax.

What is the extended due date for returns and payments of corporation business tax (Form CT-1120 and Form CT-1120CU)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

What is the extended due date for returns and payments of unrelated business income tax (Form CT-990T)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

What is the extended due date for returns and payments of the pass-through entity tax (Form CT-1065/CT-1120SI)?

The due date for filing returns is extended 30 days and payments are due on or before June 15, 2020.

Was the due date extended for estimated payments of corporation business tax, unrelated business income tax, and pass-through entity tax normally due between March 15, 2020, and June 1, 2020?

No.

Does the business income tax extension for corporation business tax, unrelated business income tax, and pass-through entity tax apply to fiscal year end filers with a due date between March 15, 2020, and May 31, 2020?

Yes. The extension applies to corporation business tax, unrelated business income tax, and pass-through entity tax returns that would otherwise be due between March 15, 2020, and May 31, 2020.

Do the extended business income tax filing and payment deadlines apply to returns already on extension?

No.

Has the deadline for filing an amended 2016 Form CT-1120, Form CT-1120CU, Form CT-990T, or Form CT-1065/CT-1120SI been extended?

No.