



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

IP 2007(23)

25 Sigourney Street
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

Disaggregated Sales Tax Report

Purpose: For taxpayers required to report the Connecticut sales and use tax, certain retailers with sales in more than one town in Connecticut must disaggregate their sales tax information in a manner prescribed by the Commissioner of the Department of Revenue Services (DRS). This publication explains how the disaggregated sales tax filing applies to retailers and defines the requirements set forth by Connecticut law and DRS.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-408d as amended by 2004 Conn. Pub. Acts 2, §25 (May Spec. Sess.).

Definitions:

For the purposes of this publication, a *retail business* is an establishment classified as Retail Trade under Sectors 44-45 of the North American Industry Classification System (NAICS).

Disaggregated sales tax is the separately stated amount of sales tax collected by a retailer in each municipality where the business maintains a location.

Consolidated sales tax filer is a retail business that:

- Has two or more establishments for which a Connecticut *Sales and Use Tax Permit* (seller's permit) is required;
- Has been issued two or more seller's permits; **and**
- Files a single **OS-114, Sales and Use Tax Return**, to report and pay any sales tax to DRS.

Filing a Disaggregated Sales Tax Report:

Consolidated sales tax filers are required to annually file a Disaggregated Sales Tax Report with DRS, with the first such report due on October 1, 2007.

The Disaggregated Sales Tax Report can only be filed electronically through the *Taxpayer Service Center* (formerly *Fast-File*). No tax or payment is due with this report. For more information on the *Taxpayer Service Center (TSC)*, see **Paperless Filing Methods** at the end of this pronouncement.

This Disaggregated Sales Tax Report must contain sales and sales tax information for each quarter of the fiscal year beginning July 1 and ending June 30. For each municipality in which a consolidated sales tax filer has a business location, the retailer must report:

- The gross receipts from the sale of goods;
- The sales of goods for resale; **and**
- The gross amount of sales tax paid.

Example 1: A retailer has a place of business in Manchester and one in Farmington. DRS has issued the retailer a seller's permit for each location. DRS has allowed the retailer to file a single Form OS-114 to report and pay sales tax for both locations for each taxable period.

In its Disaggregated Sales Tax Report, this retailer will report a breakdown by calendar quarter of the gross receipts from the sales of goods, sales of goods for resale, and sales tax collected at its Manchester location and its Farmington location.

Example 2: A retailer maintains two places of business in Hartford and one place of business in Wethersfield. The retailer has been issued a seller's permit for each location. DRS has allowed the retailer to file a single Form OS-114 to report and pay sales taxes for all three locations for each taxable period.

In its Disaggregated Sales Tax Report, this retailer will report a breakdown by calendar quarter of the total gross receipts from the total sales of goods, total sales of goods for resale, and total sales tax collected at the two Hartford locations. In the same filing, the retailer will report a breakdown by calendar quarter of the

gross receipts from the sales of goods, the sales of goods for resale, and sales tax collected at its Wethersfield location.

The Disaggregated Sales Tax Report does not take the place of the monthly, quarterly, or annual Form OS-114 filed by the consolidated sales tax filer.

Effect on Other Documents: None.

Effect of This Document: An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS website at www.ct.gov/DRS.
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- **Telephone:** Call **860-297-4753** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or **1-800-382-9463** (in-state).
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Paperless Filing/Payment Methods (fast, secure, easy, free, and confidential):

- **For business returns, tax payments, and electronic bill payments:** Use the *Taxpayer Service Center (TSC)* to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at www.ct.gov/DRS and choose the *TSC* logo or *File/Register OnLine* for a complete list of taxes that can be electronically filed and paid.
 - **For income tax returns, extensions, estimated payments, and electronic bill payments:** Use the *Taxpayer Service Center (TSC)* to file personal income tax returns and extensions, or to make estimated payments and electronic bill payments over the Internet. Visit the DRS website at www.ct.gov/DRS and choose the *TSC* logo or *File/Register OnLine*.
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