

Dear Retailer;

The Department of Revenue Services (DRS) recently sent you information regarding the Sales Tax Holiday for Home Weatherization Products. New legislation modifies the details of the holiday, expanding the list of items exempt from the sales tax effective December 15, 2005, through the end of the holiday on April 1, 2006. Your business has been identified as a retailer that may sell such products to consumers.

The changes to the holiday are the inclusion of ground-based heat pumps that meet federal energy efficiency standards and the inclusion of doors and propane furnaces and boilers that meet the federal Energy Star standard. Please read the enclosed **Special Notice 2005(13.1)**, *Sales Tax Holiday for Home Weatherization Products*, for more details. This publication explains what products are exempt from Connecticut sales and use taxes, how long the exemption period lasts, who may purchase the products without paying sales tax, and how to report the sales of these exempt products on your **Form OS-114**, *Sales and Use Tax Return*.

For questions about this and other state taxes, visit the DRS Web site at www.ct.gov/DRS or call the Taxpayer Services Division at 1-800-382-9463 (in-state) or 860-297-5962 (anywhere).