



GETTING STARTED IN BUSINESS

COMPANION GUIDE

www.ct.gov/drs
www.ct.gov/tsc



Topics:

- What mail you will receive from DRS after Registering
- How to set-up a Taxpayer Service Center (*TSC*) Profile
- Filing requirements and Due Dates

**Information contained in this Getting Started in Business Companion Guide is subject to change.*

General Information

After successfully completing the online registration application, this Companion Guide goes over the next steps as follows:

1. What you will receive in the mail from Department of Revenue Services (DRS) **after** successfully completing the online registration. This includes the Registration Confirmation Letter (with your Connecticut Registration Number), PIN Letter(s), and any applicable permits or licenses.
2. How to create a profile in the Taxpayer Service Center (*TSC*).
3. Your filing requirements and due dates.

If applicable, after reading this Companion Guide, go to the last video in this series entitled, “*Sales and Use Tax Overview*.”

If at any time you require tax advice pertaining to your business, consult a tax professional.

1. REGISTERING A BUSINESS
ONLINE TUTORIAL

2. GETTING STARTED IN BUSINESS
ONLINE TUTORIAL

3. SALES AND USE TAX
OVERVIEW
ONLINE TUTORIAL

ONLINE TUTORIAL

ONLINE TUTORIAL

ONLINE TUTORIAL

What to Expect in the Mail...

Registration
Confirmation
Letter

Personal
Identification
Number (*PIN*)
Letter(s)

Permit(s)
or
License(s)*

*If applicable



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 COLUMBUS BOULEVARD, SUITE 1 HARTFORD, CONNECTICUT 06103-1837

Corr ID: 17000XXXXXXX
Date: 05/26/2017

John Q. Taxpayer
450 Columbus Blvd.
Hartford, CT 06103

Dear Taxpayer:

We processed your registration application and assigned the following CT Tax Registration Number(s) to your business:

Tax Identification Number/Location	Tax Type	Filing Frequency	Start Date	Registration Date
xxxxxxx / 000	Business Entity	SEE BELOW	06/01/2017	05/25/2017
xxxxxxx / 000	Wage Withholding	QUARTERLY	06/01/2017	05/25/2017
xxxxxxx / 001	Sales and Use	MONTHLY	06/01/2017	05/25/2017

The CT Tax Identification Number along with the correct Location Number is your CT Registration Number and should be used on any communications with the Department of Revenue Services (DRS). Promptly report any changes in your business activities to DRS.

If your mailing address changes, contact DRS or update online using the TSC.

The tax types that you have registered for will be listed. If you registered in error or forgot to add a tax type, contact DRS.

The 'Tax Identification Number' is also referred to as the 'CT Tax Registration Number.'

The last 3 digits of the Tax Registration Number are very important. Be sure to always include the correct last 3 digits of the Registration Number when you login to use the TSC.

Filing frequency is assigned by DRS. It is very important that you file according to that frequency.

You are required to file returns from the 'start date' that you provide to DRS.



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 COLUMBUS BOULEVARD, SUITE 1 HARTFORD, CONNECTICUT 06103-1837

Taxpayer Service Center PIN Notification

CT TAX REGISTRATION No.: XXXXXXXX-000
CORR. ID: 17000XXXXXXXXX
DATE: 05/25/2017

John Q. Taxpayer
450 Columbus Blvd.
Hartford, CT 06103

Dear Taxpayer(s):

The Department of Revenue Services (DRS) has assigned you a Personal Identification Number (PIN). Your PIN 88714 may be used **only** in conjunction with CT Tax Registration Number ending XXXXXXXX-000 to give you access to the state's interactive electronic **Taxpayer Service Center (TSC)** located at www.ct.gov/DRS. You will find your full CT Tax Registration Number on most correspondence or tax forms sent to you by DRS.

The **TSC** is a dynamic self-service vehicle that allows taxpayers to manage their tax accounts and interact directly with DRS over the Internet.

When you use your PIN 88714 and your CT Tax Registration Number to access the **TSC**, you will set up your user profile and select a password to be used for all future visits. For security reasons, the PIN provided above will no longer be valid after you have used it to access the **TSC** for the first time and set up your own profile.

Important: The first time someone uses the account ending XXXXXXXX-000 to access the **TSC**, that person will be known as the "TSC Administrator." **Only** the TSC Administrator has the ability to create other users to access the account. This is important if your business would like more than one person to access the **TSC**. More information on establishing an Administrator and multi-users is available at the website.

**CONNECTICUT
REGISTRATION
NUMBER-** notice
the last 3 digits

PIN NUMBER

When creating a profile in the Taxpayer Service Center (**TSC**), make sure the last 3 digits of the CT Registration Number you are entering in, match the last 3 digits of the CT Registration Number on the PIN Letter.

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If applicable, you will receive a permit(s) or license(s) in the mail. In this example, the business received a Sales and Use Tax Permit.

The permit can **only** be used for the named permittee and at the location shown on the permit. If there is any change in ownership, the permit is null and void.

Generally, you will receive a new permit before it expires as long as your account is in good standing with DRS.



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

450 COLUMBUS BOULEVARD, SUITE 1 HARTFORD, CONNECTICUT 06103-1837

Corr ID: 17000xxxxxxxx
Date: 05/26/2017

Dear Taxpayer,

Attached is your sales and use tax permit or room occupancy tax permit. Please display it conspicuously for your customers to see. Any permit previously issued by the Connecticut Department of Revenue Services (DRS) for the specific location noted on this permit is now void and should be destroyed.

Any change in ownership or form of organization requires a new permit. If your business is sold, transferred, or discontinued, return this permit at once to:

Department of Revenue Services
450 Columbus Blvd, Suite 1
Hartford, CT 06103-1837

Enter the last day of business and the name of the successor, if applicable, on the back of the permit. Sign the permit as indicated.

Business and individual taxpayers can use the Taxpayer Service Center (TSC) at www.ct.gov/tsc to file a variety of tax returns, update account information, and make payments online.

You may not assign or transfer this permit. **Display this permit conspicuously for your customers to see.**

Department of Revenue Services
State of Connecticut
450 Columbus Blvd, Suite 1
Hartford, CT 06103-1837
R603 (Rev. 05/16)

Sales and Use Tax Permit


126xxxx

The person named below is licensed under the Sales and Use Tax Act. This permit is good **only** for the named permittee and at the location shown. If there is any change in ownership, the permit is null and void.

John Q. Taxpayer
450 Columbus Blvd.
Hartford, CT 06103

Date Issued 05/25/2017	Expiration Date 03/31/2022	Business Start Date 04/01/2017	Connecticut Tax Registration Number xxxxxxxx-001
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John Q. Taxpayer
450 Columbus Blvd.
Hartford, CT 06103


Kevin B. Sullivan
Commissioner of Revenue Services

This license may not be transferred or assigned.

You must display the permit in clear view for your customers to see.

You are required to file returns from the 'start date' that you provide to DRS.

The 'Tax Identification Number' is also referred to as the 'CT Tax Registration Number.'

Taxpayer Service Center (TSC)

STEP 1

Go to www.ct.gov/tsc

STEP 2

Taxpayer Service Center (TSC) Welcome

FOR BUSINESSES LOG IN	<ul style="list-style-type: none">• Help page• Change Administrator (TPG-189)• Register your business• File W-2 / 1099's online
FOR INDIVIDUALS LOG IN	<ul style="list-style-type: none">• Help page• Password Reset Form (TPG-196)• What's my 1099-G amount?• Check the status of my refund
FOR PRACTITIONERS (Bulk-filers) LOG IN	<ul style="list-style-type: none">• Tax preparer general information• Apply for a bulk filer ID• Bulkfile W-2 / 1099's online

Under FOR BUSINESSES,
Click [LOG IN](#)

STEP 3

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

[ct.gov](#) STATE OF CONNECTICUT

Taxpayer Service Center

Welcome to the Connecticut Department of Revenue Services (DRS) Taxpayer Service Center (TSC)!

Did you know the TSC allows Sales and Use tax filers to pay taxes as they are collected? Keep current by logging into the TSC and selecting the Make Payment Only option for the period that they were collected. The advanced payments will be available when the Sales and Use tax return (Form OS-114) is filed.

You do not need to login to the Taxpayer Services Center (TSC) to access the following services.

- File Form CT-1096 and associated 1099-MISC Forms
- File/Pay Form CT-1065/CT-1120SI, Composite Income Tax Return
- File/Pay Form CT-472, Attorney Occupational Tax Return
- File/Pay Form OP-424, Business Entity Tax Return
- File/Pay Form CT-1041, Income Tax Return for Trusts and Estates
- Register New Business

You will need your Connecticut Tax Registration Number (CT REG) to log into the Connecticut Taxpayer Service Center.

Enter your Connecticut Tax Registration Number (CT REG):

CT REG:
What is my CT REG

(Do not include hyphens.)

[login](#)

Enter your CT Tax Registration Number. You must include the last 3 digits of your Registration Number but **not** the hyphen. Click 'login'.

Create Profile

Organization Name: CT Department of Revenue **CT REG:** XXXXXXXX-000
Business Trade Name: CT DRS

If you need additional assistance, please select

The UserID and the Password you create will be used whenever you log into the TSC. Write them down and keep in a safe place.

Contact Information

Contact Name:

User ID:

The User ID is generated by the user. The User ID may contain letters, numbers, and/or some symbols. Once created, it cannot be changed. Your User ID will be required for all future filings. DRS recommends using a User ID that you will remember, such as the user's last name and first initial. Example: smithj

Email:

Confirm Email:

Daytime Telephone:
 ext:

Example: 1234567890

Contact Name: DRS cannot and will not discuss your confidential tax return information with anyone else other than the Contact Name.

User ID: DRS recommends you write down your User ID and store it in a secure location for future use.

Email: It is important to provide a valid, current email address.

Email Notification: DRS strongly suggests you check the box to receive confirmation emails of your business transactions.

Web Password: DRS recommends you write down your Web Password and store it in a secure location for future use. The web password is case sensitive.

Telephone Password *Optional*: Only fill out if you will be using the automated voice system to file/pay timely taxes.

Password Hints: The answers are case sensitive.

Email Notification
By checking this box, you will receive email confirmations when successfully completing your return or payment transaction(s).

Send email notification of all filings

Web Password

You must create a password that is case sensitive and six through thirty characters long and contains at least two (2) of the following three (3) character types: letters; numbers; special characters.

Web Password:

Confirm Web Password:

Telephone Password

A telephone password is only required if you intend to use telephone interactive voice response system (IVR).

Telephone Password:

Confirm Telephone Password:

Telephone passwords must be between 5 - 8 digits long.

Password Hints

Provide the answers to 2 questions of your choosing below. If you forget your password, you can gain access to the TSC by providing the answers to these questions.

Question 1:
Please select...

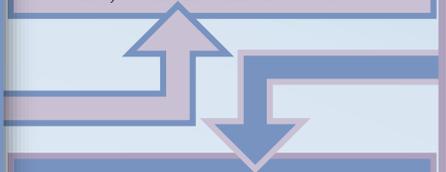
Answer 1:

Question 2:
Please select...

Answer 2:

back

next



My Secure Mailbox

You can send DRS confidential emails with account related questions/issues through 'My Secure Mailbox.'

View Registered Tax Types

View a list of the tax types you are registered for and the CT Registration Number that correlates to each tax type.

Register For Additional Tax Types

Register for additional tax types using the TSC instead of filling out a new registration application.

Close Business of Tax Types

Close your business or a specific tax type by entering the close date. You are required to file all returns up until the close date before your account will be closed.

Update Address Information

Update the physical and/or mailing address for each tax type.



My Secure Mailbox

Main Menu

Business Profile

View Registered Tax Types

Register For Additional Tax Types

Close Business or Tax Types

Update Address Information

Administrative Functions

Update Password/Profile

Add/Update Users

Request a Status Letter

Administrator Contact

Name:

John Q. Taxpayer

Email:

ct.gov@ct.gov.po.state.ct.us

Telephone:

860-297-5962

Main Menu

Organization Name: CT Department of Revenue CT REG: XXXXXXXX-000

Update Password/Profile

Update your contact name, email address, phone number, email preferences, web password, etc.

Add/Update Users

Create additional 'user' accounts. Give other 'users' within the business the ability to have different access rights, such as limited access to only one tax type, i.e. Withholding Wage.

Request a Status Letter

Request a Status Letter and a letter will be displayed to print out. If you are not in good standing, generally, a list of outstanding obligations will be displayed.



My Secure Mailbox

Main Menu

Business Profile

- [View Registered Tax Types](#)
- [Register For Additional Tax Types](#)
- [Close Business or Tax Types](#)
- [Update Address Information](#)

Administrative Functions

- [Update Password/Profile](#)
- [Add/Update Users](#)
- [Request a Status Letter](#)

Administrator Contact

Name:
John Q. Taxpayer

Email:
ct.gov@ct.gov.po.state.ct.us

Telephone:
860-297-5962

Main Menu

Organization Name: CT Department of Revenue **CT REG:** XXXXXXXXX-000

If you need additional assistance, please select

File A Return

- [Withholding Wage](#)
(Forms CT-WH, CT-941, CT-W3)
 - [Withholding Non-Wage](#)
(Forms CT-8109, CT-945, CT-1096)
 - [Withholding Household Employer](#)
(Forms CT-WH, CT-941, CT-W3)
 - [Withholding Athletes or Entertainers](#)
(Forms CT-8109, CT-945, CT-1096)
 - [Business Entity](#)
 - [Beverage Container Deposit Report](#)
- File A Return***
- [Admissions and Dues Tax*](#)
 - [Hospital Tax*](#)
 - [Resident Day User Fee*](#)
 - [Room Occupancy Tax*](#)
 - [Sales and Use Tax*](#)

*Login with another CT REG number.

View Returns & Payment History

- [View Returns](#)
- [View Processed Payments/Credits](#)
- [View Scheduled Payments/Credits](#)
- [View Cancelled Payments](#)
- [View Account Details](#)
- [View Outstanding Bills](#)

Select a Payment Option

- [Make Payment Only](#)
- [Cancel Payment](#)
- [Update Bank Information](#)
- [Make Payment by Credit Card](#)

File A Return

You can file a return for the tax types listed. Available forms are listed in grey under the Tax Type.

View Returns & Payment History

You can access any previous returns filed through the TSC. Also, you can view scheduled payments if you need to update information before the transaction completes.

Select a Payment Option

If you have already filed a return and are trying to pay, select the 'Make Payment Only' option. If you are making a credit card or debit card payment, select 'Make Payment by Credit Card' and you will be redirected to a third party website called Official Payments, to process your payment.

'File a Return'

You must login to the TSC using another CT Registration Number to access the tax types listed under the greyed out 'File a Return*'. For a list of your registered tax types and what CT Registration Number they are under, click on 'View Registered Tax Types' under **Business Profile**.

Filing Requirements

Refer to your Registration Confirmation Letter to see the list of tax types your business registered for. Information contained in your Confirmation Letter will advise you on what forms you are required to file. Be sure to read the instructions for the forms before filing.

Additional Resources:

- Go to www.ct.gov/drs. Click on the 'New Business Information' tax help webpage. Click on *Managing*. 
- [Click Here](#) to access all tax type forms on the CT DRS Website.
- **Informational Publication 2017(25), *Getting Started in Business*, Page 27.**
- **Informational Publication 2017(15), *Filing and Paying CT Taxes Electronically*.**

File online
using the
TSC



General Forms by Tax Types

Admissions and Dues Tax*	<u>Form O-372, Admissions and Dues Taxes Return</u>
Business Entity Tax	<u>Form OP-424, Business Entity Tax Return</u>
Business Use Tax*	<u>Form OS-114BUT, Business Use Tax Return</u>
Cigarette Dealer	<u>Cigarette Dealer Forms Vary- Click here</u>
Composite Income Tax*	<u>Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return</u>
Corporation Business Tax*	<u>Form CT-1120, Corporation Business Tax Return</u>
	<u>Form CT-1120CU, Combined Unitary Corporation Business Tax Return</u>
Dry Cleaning Surcharge	<u>Form OP-374, Dry Cleaning Establishment Surcharge Return</u>
Income Tax Withholding (wage)*	<u>Form CT-941, Connecticut Quarterly Reconciliation of Withholding</u>
	<u>Form CT-W3, Connecticut Annual Reconciliation of Withholding</u>
Income Tax Withholding (nonwage)*	<u>Form CT-945, Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts</u>
	<u>Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns</u>
Prepaid Wireless Fee*	<u>Form OP-153, Prepaid Wireless E 9-1-1 Fee Return</u>
Rental Surcharge	<u>Form OP-383, Rental Surcharge Annual Report</u>
Room Occupancy Tax*	<u>Form OP-210, Room Occupancy Tax</u>
Sales and Use Tax*	<u>Form OS-114, Sales and Use Tax Return</u>
Tourism Surcharge	<u>Form OP-337, Tourism Surcharge Return on the Rental/Leasing of Passenger Motor Vehicles</u>
Unrelated Business Income Tax	<u>Form CT-990T, Connecticut Unrelated Business Income Tax Return</u>

*Required to be filed and paid electronically

Due Dates

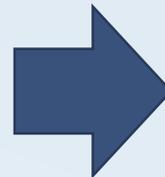
Refer to your Registration Confirmation Letter to see the list of tax types your business is registered for **and the filing frequency**. If your filing frequency changes, DRS will notify you in the mail. You are required to file a return even if no tax is due OR if you had no business activity.

Click Here for the **Master Calendar of Due Dates for all tax types.**

Example of a Monthly Filing Frequency for Sales and Use Tax

Report activity for **April** under
Period Ending (PE) **4/30/18**

APRIL						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 PE 4/30/18					



DUE MAY						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31 PE 4/30/18 IS DUE!!		



Connecticut Department of Revenue Services

Office Locations

Hartford-Main Office...450 Columbus Blvd, Hartford, CT 06103
Bridgeport Office.....10 Middle Street, Bridgeport, CT 06604
Norwich Office.....401 West Thames Street, Building #700,
Norwich, CT 06360
Waterbury Office.....55 West Main Street, Suite 100, Waterbury, CT
06702

Contact Numbers

For telephone assistance call:
(860)-297-5962 (from anywhere)
1-(800)-382-9463 (Within CT -Outside Greater Hartford area only)
(860)-297-4911 (Hearing Impaired, TDD/TT Users *only*)

Email DRS

Email DRS:

E-MAIL OPTIONS

- 1) Secure Mailbox in the TSC –If you need to provide sensitive personal information.
- 2) General questions e-mails only
- 3) Website e-mails only

Address, Hours & Other

Physical Mailing Address:

Department of Revenue Services
450 Columbus Blvd, Ste 1
Hartford, CT 06103

Hours:

Monday thru Friday
8:30 a.m. – 4:30 p.m.

Get connected to the latest DRS news including new legislation, policies, press releases, and more. [Click here](#) to Sign up for e-alerts.



Contact Page: Other Agencies & Organizations

Other Agencies & Organizations

Internal Revenue Service (IRS)

CT Secretary of the State

CT Department of Labor

CT Department of Consumer Protection

CT Small Business Development Center

CT Economic Resource Center

Phone

1-800-829-4933

(860)-509-6200

(860)-263-6550

(860)-713-6135

(860)-486-4270

(860)-571-7136

Website

www.irs.gov

www.sots.ct.gov

www.ctdol.state.ct.us

www.ct.gov/dcp

www.ctsbdc.com

www.cerc.com