

JOSEPH C. BISSONNETTE & CO., LLC

NEWSLETTER

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Energy Star Tax Holiday Effective Immediately

The Connecticut Department of Revenue Services (DRS) has sent information to retailers about a new sales tax “holiday” effective immediately on compact fluorescent light bulbs and Energy Star appliances.

Public Act 07-424 and House Bill 8001 were signed into law by Governor M. Jodi Rell creating a sales tax exemption for Energy Star appliances sold on or after June 4, 2007, and exempting from tax the sales of compact fluorescent light bulbs back to June 1, 2007. The Energy Star appliances now exempt from the sales and use tax are:

- Refrigerators and Freezers
- Clothes Washers
- Dishwashers
- Room Air Conditioners
- Dehumidifiers
- Room Air Cleaner Units
- Water Coolers
- Battery Chargers

The new law also makes permanent the existing sales tax holiday on home weatherization products. **The Energy Star appliances listed above are sales and use tax-exempt until September 30, 2007.**

The exemption for compact fluorescent light bulbs does not expire. A complete listing of sales and use tax-exempt weatherization items can be found in **Special Notice 2007(4)** on the DRS website at www.ct.gov/DRS.

Taxpayers who purchased compact fluorescent light bulbs or Energy Star appliances on or after the effective dates and paid sales tax on their purchase should return, with a receipt, to the retailer where the bulbs or appliances were purchased for a refund of the tax paid. Refunds cannot be granted without a receipt.

IRS Warns Taxpayers of New E-mail Scams

The Internal Revenue Service alerted taxpayers to the latest versions of an e-mail scam intended to fool people into believing they are under investigation by the agency's Criminal Investigation division.

The e-mail purporting to be from IRS Criminal Investigation falsely states that the person is under a criminal probe for submitting a false tax return to the California Franchise Tax Board. The e-mail seeks to entice people to click on a link or open an attachment to learn more information about the complaint against them. The IRS warned people that the e-mail link and attachment is a Trojan Horse that can take over the person's computer hard drive and allow someone to have remote access to the computer.

The IRS urged people **not** to click the link in the e-mail or open the attachment. Similar e-mail variations suggest a customer has filed a complaint against a company and the IRS can act as an arbitrator. The latest versions appear aimed at business taxpayers as well as individual taxpayers.

The IRS does not send out unsolicited e-mails or ask for detailed personal and financial information. Additionally, the IRS never asks people for the PIN numbers, passwords or similar secret access information for their credit card, bank or other financial accounts.

Recipients of questionable e-mails claiming to come from the IRS should not open any attachments or click on any links contained in the e-mails. Instead, they should forward the e-mails to phishing@irs.gov (follow the instructions).

Other fraudulent e-mail scams try to entice taxpayers to click their way to a fake IRS Web site and ask for bank account numbers. Another widespread e-mail tells taxpayers the IRS is holding a refund (often \$63.80) for them and seeks financial account information. Still another email claims the IRS's 'anti-fraud commission' is investigating their tax returns.

This issue's useful link:

CT Department of Revenue Service Taxpayer Answer Center:

http://askdrs.ct.gov/Scripts/drsrightnow.cfg/php.exe/enduser/std_alp.php