



Form O-372 Admissions and Dues Taxes Return

Form O-372 must be filed and paid electronically. Do not send this paper return to DRS, unless you have been granted a waiver by the Department of Revenue Services (DRS). See *Electronic Filing Waiver*, on page 2.

Taxpayer Name

This return MUST be filed electronically!

Address (number and street), apartment number, PO Box

DO NOT MAIL paper tax return to DRS!

City, town, or post office

State

ZIP Code

1. Amount from motion picture shows subject to admissions tax at 6% rate.	1.	▶		.00
2. Admissions tax due at 6% rate: Multiply Line 1 by 6% (.06).	2.	▶		.00
3. Amount subject to admissions tax at 10% rate	3.	▶		.00
4. Admissions tax due at 10% rate: Multiply Line 3 by 10% (.10)	4.	▶		.00
5. Amount subject to dues tax.....	5.	▶		.00
6. Dues tax due: Multiply Line 5 by 10% (.10).....	6.	▶		.00
7. Total tax due: Add Lines 2, 4, and 6.....	7.	▶		.00
8. Interest: 1% of tax due per month or fraction of a month.	8.	▶		.00
9. Penalty: 10% or \$50, whichever is greater.....	9.	▶		.00
10. Total due: Add Lines 7, 8, and 9.....	10.	▶		.00

Check here if:

This is an amended return.

You are no longer required to collect these taxes. Enter last date of liability:

____ - ____ - ____ - ____ - ____ - ____ - ____ - ____

You have a new address, trade name, or physical location.

Enter new mailing address:

Enter new physical location (PO Box is not acceptable):

Enter new trade name:

Declaration: I declare under the penalty of law I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's signature

Title

Date

This return MUST be filed electronically!

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General Instructions

Form O-372 must be filed and paid electronically. You must file a return even if no tax is due or no sales were made. Returns are due the last day of the month following the end of the period.

If you have permanently discontinued the activities that made you subject to tax, check the box above indicating this is your final return. Enter the last business date on the line provided.

File Electronically

File this return electronically through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)**. The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online.

Electronic Filing Waiver

Only taxpayers that receive a waiver from electronic filing from DRS may file a paper version of this form. To request a waiver from the electronic filing requirement visit www.ct.gov/drs/TSCfiling and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

File a Paper Return

Mail a paper return and payment to the address at the top of the front page only if you received an authorized electronic filing waiver from DRS.

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**Form O-372**" and your Connecticut Tax Registration Number on the front of your check. Do not send cash. DRS may submit your check to your bank electronically.

Rounding off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

Successor Liability

The purchaser of a business is liable under Conn. Gen. Stat. §12-546 for the taxes of its predecessor to the extent of the purchase price unless the seller provides **Form AU-712AD, Tax Clearance Certificate for Admissions and Dues Taxes**, from DRS.

Responsible Person Liability

Responsible persons may be liable under Conn. Gen. Stat. §12-547a for admissions and dues tax incurred by their businesses.

New Owners

Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut Tax Registration Number.

Display of Certificate

You must conspicuously display your certificate of registration, *Admissions and Dues Taxes Certificate*, at the place for which it was issued.

Line Instructions

Fill in all relevant lines, including Totals. Missing lines may delay the processing of your return.

Line 1 - Motion picture show admission charges

Enter the amount charged for admissions to motion picture shows. The admissions tax rate on motion picture shows is 6%. Motion picture show admission charges of not more than \$5 are exempt. Do **not** enter these amounts on Line 1.

Line 2 - Admissions tax on motion picture shows

Multiply the amount entered on Line 1 by the 6% tax rate.

Line 3 - Admission charges

Enter the amount charged for access to a place where amusement, entertainment, or recreation is provided. Exclude any charges for instruction and charges exempt from admissions tax. The following are exempt from admissions tax:

- a. Any admission charge of less than one dollar;
- b. Daily admission charges to participate in an athletic or sporting activity;
- c. Admission charges to any event where all proceeds benefit an entity exempt from federal income tax under the Internal Revenue Code (IRC) provided the entity assumes the financial risk associated with presentation of the event. The exemption does not apply to admission charges to the stadium facility at Rentschler Field;
- d. Admission charges to any event that in the Commissioner's opinion is held to raise funds for an entity exempt from federal income tax under the IRC provided the net profit benefiting that entity exceeds the admissions tax that would have been charged. The exemption does not apply to admission charges to the stadium facility at Rentschler Field;
- e. Admission charges to any interscholastic athletic event held at the Rentschler Field Stadium;
- f. Admission charges paid by centers of service for elderly persons described in Conn. Gen. Stat. §17b-425(d). The exemption does not apply to taxable admission charges to the stadium facility at Rentschler Field;
- g. Admission charges to productions featuring live performances by actors and musicians at Gateway's Candlewood Playhouse, Ocean Beach Park, or any nonprofit theater in Connecticut exempt from federal tax under IRC §501;
- h. Admission charges to any carnival or amusement ride; **and**
- i. Admission charges including cover charges to establishments where the admission charge was previously subject to the cabaret tax.

Line 5 - Club dues and initiation fees

Enter the total amount paid as dues or initiation fees to any social, athletic, or sporting club excluding charges for instruction, certain special assessments, and exemptions from dues tax. The following are exempt from dues tax:

- a. A club where the annual dues and any initiation fee of a fully privileged member are each \$100 or less;
- b. A club sponsored and controlled by a charitable or religious organization, governmental agency, or nonprofit educational institution;
- c. Any society, order, or association operating under the lodge system or any local fraternal organization among students of a college or university;
- d. Lawn bowling clubs; **and**
- e. Charges for locker rentals.

Line 8 - Interest

If this is a late payment or amended return, enter interest of 1% of the tax due per month or fraction of a month from the due date.

Line 9 - Penalty

If this is a late return, enter a penalty of 10% of the tax due or \$50, whichever is greater.

Additional Information

Call DRS during business hours, Monday through Friday, at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.