

## Form OP-210 Room Occupancy Tax Return

For Period Ending
Connecticut Tax Registration Number
Federal Employer Identification Number
For DRS Use Only

For periods beginning on or after January 1, 2014, Form OP-210 **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 back.

**Due date:** Form OP-210 **must** be filed and paid on or before the twentieth day of the month following the end of the period.

Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to file your return electronically using the **TSC** or call **860-289-4829** to file your return using **Telefile**.



<b>Taxpayer</b>  Type or print.	Taxpayer name  <b>This return MUST be filed electronically!</b>		
	Address	Number and street	PO box
	<b>DO NOT MAIL paper return to DRS.</b>		ZIP code
	City, town, or post office	State	

Check here if this is an **amended** return.

Complete this form in blue or black ink only.

1	Taxable receipts from room occupancy	▶	1		00
2	Amount of tax due: Multiply Line 1 by 15% (.15).	▶	2		00
3	Add Penalty ▶ \$ _____ .00 and Interest ▶ \$ _____ .00	=	3		00
4	Total amount due: Add Line 2 and Line 3.	▶	4		00

Check all boxes that apply and provide the information requested:

**Permanently out of business:** Enter last business date:      /      /       
MM / DD / YYYY

**New mailing address, trade name, or physical location:**

Enter new mailing address: \_\_\_\_\_

Enter new trade name: \_\_\_\_\_

Enter new physical location: PO Box is not acceptable \_\_\_\_\_

**First return:** Enter business start date:      /      /       
MM / DD / YYYY

**Change in ownership:** Enter date business was sold:      /      /       
MM / DD / YYYY

New owners **must** obtain a new Connecticut Tax Registration Number.

Enter name of new owner: \_\_\_\_\_

Enter address of new owner: \_\_\_\_\_

**Declaration:** I declare under penalty of law that 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 the Department of Revenue Services (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
<b>This return MUST be filed electronically!</b>		
<b>DO NOT MAIL paper return to DRS.</b>		
Taxpayer's email address	Preparer's Address	Date
Preparer's Signature		

# Form OP-210 Instructions

## General Instructions

**For periods beginning on or after January 1, 2014, Form OP-210 must be filed and paid electronically.**

### 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](http://www.ct.gov/drs/TSCfiling) and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

Complete this return in blue or black ink only.

You must file a return even if no sales were made during the period and no tax is due. If you did not make any sales, enter "0" on Line 1 and Line 2 and sign the return.

Make your check payable to **Commissioner of Revenue Services**. Include your Connecticut Tax Registration Number on your check. DRS may submit your check to your bank electronically.

**Mail to:** Department of Revenue Services  
State of Connecticut  
PO Box 5031  
Hartford CT 06102-5031

**Rounding:** You must round off cents to the nearest whole dollar on your returns and schedules. 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. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total. If you do not round, DRS will disregard the cents.

**Example:** Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

**Due Date:** For tax periods ending December 31, 2014, and later, Form OP-210 is due on or before the twentieth day of the month following the end of the filing period.

**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.

**Signature:** You must sign the return.

## Line Instructions

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

### Line 1

Enter total taxable receipts received from room occupancy as defined in Conn. Gen. Stat. §12-407(a)(19). Room occupancy tax applies to the first 30 consecutive days of occupancy regardless of the ultimate length of occupancy.

Taxable receipts do **not** include room occupancy charges that are exempt from room occupancy.

### Examples of exemptions are:

- Amounts exempted from tax when a guest issues **CERT-112, Exempt Purchases of Meals or Lodging by Exempt Entities**, approved by DRS;
- Separately-stated charges for use of recreational facilities such as golf courses or spas; and
- Gross receipts from rooms rented for more than 30 days.

### Line 3

**Penalty for failure to pay tax when due:** 15% of the tax due or \$50, whichever is greater.

The following penalties will apply if a required electronic funds transfer (EFT) payment is remitted late:

- 2% of the required tax due for EFT payments not more than 5 days late;
- 5% of the required EFT payments more than 5 days but not more than 15 days late; and
- 10% of the required EFT payments more than 15 days late.

The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; and
- Third and subsequent offenses – 10% penalty

A 15% penalty will be assessed when late payment is made by check.

Late payments are subject to interest at the rate of 1% per month or fraction of a month from the due date until the tax is paid in full.

If payment is delayed for reasons beyond your control, you may request a waiver of the penalty by submitting a completed **Form DRS-PW, Request for Waiver of Civil Penalty**. See **Policy Statement 2014(4), Requests for Waiver of Civil Penalties**.

## 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](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.