



# Form OP-337

## Tourism Surcharge Return on the Rental/Leasing of Passenger Motor Vehicles

Complete this form in blue or black ink only.

Due date  
\_\_\_\_ - \_\_\_\_  
M M - D D - Y Y Y Y

For period ending  
\_\_\_\_ - \_\_\_\_  
M M - D D - Y Y Y Y

Taxpayer name  
\_\_\_\_\_

Connecticut Tax Registration Number  
\_\_\_\_\_

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

Federal Employer Identification Number  
\_\_\_\_\_

City, town, or post office \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

DRS use only  
\_\_\_\_ - \_\_\_\_  
M M - D D - Y Y Y Y

- |  |      |       |     |
|--|------|-------|-----|
| 1. Number of passenger motor vehicles subject to surcharge             | ▶ 1. | _____ |     |
| 2. Total number of days the vehicles from Line 1 were rented or leased | ▶ 2. | _____ |     |
| 3. Amount of surcharge due (Multiply Line 2 by \$1)                    | ▶ 3. | _____ | .00 |
| 4. Credit for uncollectible accounts (See Instructions)                | ▶ 4. | _____ | .00 |
| 5. Net surcharge due (Subtract Line 4 from Line 3)                     | ▶ 5. | _____ | .00 |
| 6. Penalty (See Instructions)  | ▶ 6. | _____ | .00 |
| 7. Interest (See Instructions)   | ▶ 7. | _____ | .00 |
| 8. Total amount due (Add Lines 5, 6, and 7)                            | ▶ 8. | _____ | .00 |

**If applicable, provide the following information:**

Final return  Enter last business date: \_\_\_\_ - \_\_\_\_  
M M - D D - Y Y Y Y

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

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

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

**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 _____
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Taxpayer's email address  
\_\_\_\_\_

Preparer's signature _____	Preparer's address _____
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# Form OP-337 Instructions

## General Instructions

Complete this return in blue or black ink only.

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 2997  
Hartford CT 06104-2997

You must file a return even if no surcharge is due. Enter "0" on Line 1 and Line 2 and sign the return.

**Pay Electronically:** Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to make a direct payment. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. If you pay electronically you must still file your return by the due date.

**Due Date:** The due date of the return is the last day of the month after the end of the period indicated above.

**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 the total number of passenger motor vehicles rented or leased for 30 consecutive calendar days or less during this period. For the surcharge, a day means each day or portion of a day for which a lessor charges a lessee for the lease or rental of a passenger motor vehicle.

### Line 2

Enter the total number of days, or portion of a day, for which a charge was made for the rental or lease of vehicles.

### Line 3

The surcharge is \$1 per day, or portion of a day, for which the lessor charged the lessee on the rental or lease of motor vehicles for 30 consecutive calendar days or less. Multiply the number of days on Line 2 by \$1.

### Line 4

A credit is allowed for surcharges remitted on accounts determined to be worthless and written off for federal income tax purposes. You must take the credit on the next Form OP-337 due after the write-off for federal tax purposes.

### Line 5

Subtract Line 4 from Line 3.

### Line 6

**Late Payment Penalty:** If a surcharge is due, the penalty for underpayment of the surcharge is 15% (.15) of the surcharge due or \$50, whichever is greater.

**Late Filing Penalty:** If no surcharge is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

### Line 7

**Interest:** If this is a late or amended return, compute the interest at the rate of 1% (.01) per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

### Line 8

Add Lines 5, 6, and 7.

## 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.