





See instructions (**Form O-88BUT**) before completing.

CT Tax Registration # •

All quarterly and monthly filers **must** file Form OS-114BUT and pay the associated taxes electronically. Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to file your return electronically using the **TSC** or call **855-665-9471** or **860-449-1011** (from Groton area) to file your return using **Telefile**. To request a one-year waiver from this electronic filing requirement visit [www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling) to complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**. Form OS-114BUT **must** be filed and paid on or before the last day of the month following the end of the period.

If applicable, provide the following information:

Enter new mailing address: •

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

Enter new trade name: • First return - Enter business start date: • M M - D D - Y Y Y Y

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

Enter new owner name: • Date sold: • M M - D D - Y Y Y Y

Address: •

**Deductions**

**Column 1  
6.35% Tax Rate**

|   |     |
|---|-----|
| 71. Certain machinery under the Manufacturing Recovery Act of 1992<br>(See instructions, Form O-88BUT.).....71.   | .00 |
| 74. Computer and data processing services at 1% (See instructions, Form O-88BUT.).....74.   | .00 |
| 84. Vessels, motors for vessels or trailers used for transporting vessels at 2.99%,<br>effective July 1, 2018 (See instructions, Form O-88BUT.).....84. | .00 |
| <b>Total Deductions:</b> Enter here and on Line 8 on the front of this return..... •  | .00 |

**This return has a new look!**

Sales tax deductions that are not applicable to the business use tax return have been removed. If you need to report other sales tax deductions, please see the instructions below on how to register for a *Sales and Use Tax Permit*.

**Should I be registered for *Sales and Use Tax* instead of *Business Use Tax*?**

If you engage, or intend to engage, in any of the following activities in Connecticut you must be registered for *Sales and Use Tax* instead of *Business Use Tax*:

- Sale, rental, or lease of goods;
- Sale of a taxable service; **or**
- Operating a hotel, motel, lodging house or bed and breakfast establishment.

To obtain a *Sales and Use Tax Permit*, submit **Form REG-1, Business Taxes Registration Application** electronically using the Taxpayer Service Center (TSC) at [www.ct.gov/TSC](http://www.ct.gov/TSC).