Department of Revenue Services
PO Box 2973
Hartford CT 06104-2973

(Rev. 07/13)

Form OP-186
Connecticut Individual Use Tax Return

Enter Calendar Year Beginning ► January 1, 20 _____ , and Ending December 31, 20 _____

Complete the return in blue or black ink only.

Enter the calendar year the purchases being reported were made at the top of this return.

Enter your name and Social Security Number (SSN) in the spaces provided below. You may file a separate return or a joint return. If you are filing a joint return, enter your spouse's name and SSN. Your filing status for income tax purposes does not affect your filing status for use tax purposes.

Your first name and middle initial ►	Last name ►	Your Social Security Number __ __ __ : __ __ : __ __ __ __
If a joint return, spouse's first name and middle initial ►	Last name ►	Spouse's Social Security Number __ __ __ : __ __ : __ __ __ __
Home address Number and street ►	PO Box	DRS use only
City, town, or post office ►	State ZIP code	

Use this form to report and pay Connecticut use tax. This form may be used to report a single transaction or multiple transactions occurring in the same calendar year. You may file more than one use tax return for a given calendar year, but you cannot combine transactions from different years. Use tax may also be reported on your Connecticut income tax return (**Forms CT-1040 or CT-1040NR/PY**).

Items listed below are subject to a 7% tax rate.
- Most motor vehicles exceeding $50,000;
- A vessel exceeding $100,000 purchased between July 1, 2011 and June 30, 2013;
- Each piece of jewelry exceeding $5,000;
- Each piece of clothing or pair of footwear exceeding $1,000;
- A handbag, luggage, umbrella, wallet, or watch exceeding $1,000.

See **Informational Publication 2011(15)**, *Q & A on the Connecticut Individual Use Tax.*

Summary of Use Tax Due

1a. Total tax due at 1% from *Schedule A*, Column 7 ....►	1a		00	
1b. Total tax due at 6.35% from *Schedule B*, Column 7 ....►	1b		00	
1c. Total tax due at 7% from *Schedule C*, Column 7 ....►	1c		00	
1. **Total tax due:** Add Line 1a through Line 1c. ....►	1		00	
2. **Penalty:** 10% (.10) of the total tax due. ....►	2		00	
3. **Interest:** 1% (.01) of the total tax due per month or fraction of a month..........................►	3		00	
4. **Total amount due:** Add Lines 1, 2, and 3. ....►	4		00	

If no tax is due, do **not** file this return.

Due Date: This return may be filed at the time of purchase, but not later than April 15 for purchases made during the preceding calendar year. Do **not** mail this return with your income tax return.

Make your check payable to **Commissioner of Revenue Services**. To ensure your payment is applied to your account, write the **calendar year** of the return, "**Form OP-186**", and your SSN (optional) on the front of your check. Do not send cash. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Mail this return with your check to:

Department of Revenue Services
State of Connecticut
PO Box 2973
Hartford CT 06104-2973

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 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.

Sign Here Keep a copy for your records.	Your signature	Date	Spouse's signature	Date
	Paid preparer's signature	Date		Preparer's Tax Identification Number (PTIN) or SSN
	Firm name and address			Federal Employer Identification Number (FEIN)

Schedules A Through C Instructions

Complete *Schedule A* for purchases of computer and data processing services subject to the 1% tax rate.

Complete *Schedule B* for purchases subject to the 6.35% tax rate.

Complete *Schedule C* for purchases subject to the 7% tax rate.

Column 1: Enter the month and day of the purchase.

Column 2: Enter a brief description of the taxable item or service purchased (jewelry, computer, etc.).

Column 3: Enter the name of the retailer the item or service was purchased from.

Column 4: Enter the purchase price.

Column 5: Multiply the purchase price in Column 4 by the applicable tax rate and enter the result.

Column 6: If you paid sales tax to another state, the District of Columbia, or a U.S. territory, enter the amount paid.

Column 7: Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7. Do not enter negative amounts. If zero or less, enter "0." Add Column 7 amounts and enter total. If no tax is due, do **not** file this return.

If you require additional lines, create an identical schedule, include the Column 7 amounts in the total, and attach it to the back of this return.

Schedule A - 1% Tax Rate: Computer and Data Processing Services

Column 1 Date of Purchase	Column 2 Description of Services	Column 3 Retailer or Service Provider	Column 4 Purchase Price	Column 5 CT Tax Due (Col. 4 X .01)	Column 6 Taxes Paid	Column 7 Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on front, Line 1a.						

Schedule B - 6.35% Tax Rate

Column 1 Date of Purchase	Column 2 Description of Goods or Services	Column 3 Retailer or Service Provider	Column 4 Purchase Price	Column 5 CT Tax Due (Col. 4 X .0635)	Column 6 Taxes Paid	Column 7 Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on front, Line 1b.						

Schedule C - 7% Tax Rate

Column 1 Date of Purchase	Column 2 Description of Goods or Services	Column 3 Retailer or Service Provider	Column 4 Purchase Price	Column 5 CT Tax Due (Col. 4 X .07)	Column 6 Taxes Paid	Column 7 Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on front, Line 1c.						

Form OP-186 Back (Rev. 07/13)