

Taxpayer's email address

Preparer's signature



Form OP-210 must be filed and paid electronically. Visit the Taxpayer Service Center (TSC) at portal.ct.gov/TSC to file your return electronically. Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver by DRS. See *Electronic Filing Waiver*, on Page 3.



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

Complete this form in blue or black ink only. Do not use staples.

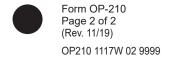
Complete this form in blue or black ink only. Do not use staples.						
				Fo	or period ending	
					M - D D - Y Y Y	
Taxpayer Name				Conr	necticut Tax Registration Number	
This return MUST be filed electronically!			>	·		
Address (number and street), apartment number, PO Box				Fede	eral Employer Identification Number	(FEIN)
DO NOT MAIL paper tax return to DRS!			•			
City, town, or post office	State	ZIP code				
Check here if this is an amended ret	urn.					
Taxable receipts from room occupancy (hotels, motels, lodging houses, and short)	-term hom	e rentals.)		► 1.		.00
2. Amount of tax due: Multiply Line 1 by 15% (.15).				► 2.		.00
3. Taxable receipts from bed and breakfast establishments				► 3.		.00
4. Amount of tax due: Multiply Line 3 by 11% (.11).				► 4.		.00
5. Total tax due: Add Lines 2 and 4.				► 5.		.00
6a. Penalty▶6a.			.00			
6b. Interest▶6b.			.00			
6. Total amount due: Add Line 5, Line 6a and Line 6b.				► 6.		.00
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.						
Taxpayer's signature	Title				Date	

This return MUST be filed electronically!

DO NOT MAIL

Preparer's address

paper tax return to DRS!





New owners must obtain a new Connecticut Tax Registration Number.

Enter name of new owner:

Enter address of new owner:

Check all boxes that apply and provide the information requested.

Permanently out of business: Enter last business date:

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:

Change in ownership: Enter date business was sold.

Form OP-210 Instructions

General Instructions

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 and complete Form DRS-EWVR, Electronic Filing and Payment Waiver Request.

Complete this return in blue or black ink only. Do not use staples.

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 zero sales and zero taxes due and sign the return.

Timely returns may be filed by phone using the **Connecticut Business Telefile System** at **855-665-9471** (toll-free from outside the Greater Groton calling area) or **860-449-1011** (from anywhere). Late filed returns must be filed through the **TSC** or on paper Form OP-210.

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 5030

Hartford CT 06102-5030

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

compute the amount to enter on a line, include cents and round off only the total.

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.

to the next highest dollar all amounts that include 50 through

99 cents. However, if you need to add two or more amounts to

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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.

Taxable receipts should not include charges that are excluded from room occupancy tax.

Examples of charges that are excluded from taxable receipts for room occupancy tax (but may be subject to the sales and use tax):

- Amounts excluded 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.
 Room occupancy tax applies to the first 30 consecutive days of occupancy regardless of the ultimate length of occupancy.

Line 1

Enter total taxable receipts received from occupancy in a hotel or lodging house as defined in Conn. Gen. Stat. § 12-407(a)(16) or 12-407(a)(17) or in a short-term home rental as provided in 2019 Conn. Pub. Acts 117, §§ 329, 330.

Short-term rental means the transfer for a consideration of the occupancy in a furnished residence or similar accommodation for a period of thirty consecutive calendar days or less.

Line 3

Enter total taxable receipts received from occupancy in a bed and breakfast establishment as defined in Conn. Gen. Stat. § 12-407(a)(42).

Bed and breakfast establishment means any private operator-occupied house, other than a hotel or lodging house, with twelve or fewer rooms in which persons are lodged for hire and a full morning meal is included in the rent.

Line 6a

Penalty for failure to pay tax when due: A penalty of 15% of the tax due or \$50, whichever is greater, will be assessed when late payment is made.

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.

Line 6b

Interest for failure to pay tax when due: 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.

Additional Information

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

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

Forms and Publications

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