

OP 210

Instructions

General Instructions

Complete this form in blue or black ink only.

Make your check payable to: **Commissioner of Revenue Services**. Include your Connecticut Tax Registration Number on your check. The Department of Revenue Services (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

You must file a return even if no sales were made during the period and no tax is due. Enter "0" on Line 1 and Line 2 and sign the return.

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: The due date of the return is one 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

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:

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.

Gross receipts from rooms rented for more than 30 days.

Line 2. Multiply the amount on Line 1 by 12% (.12) and enter the result.

Line 3. Late Payment Penalty: If tax is due, the penalty for underpayment of the tax is 15% (.15) of the tax due or \$50, whichever is greater.

Interest: If this is a late or amended return, compute 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 4. Enter the total of Line 2 and Line 3.